REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1884-85,

WITH

APPENDICES AND MAPS.

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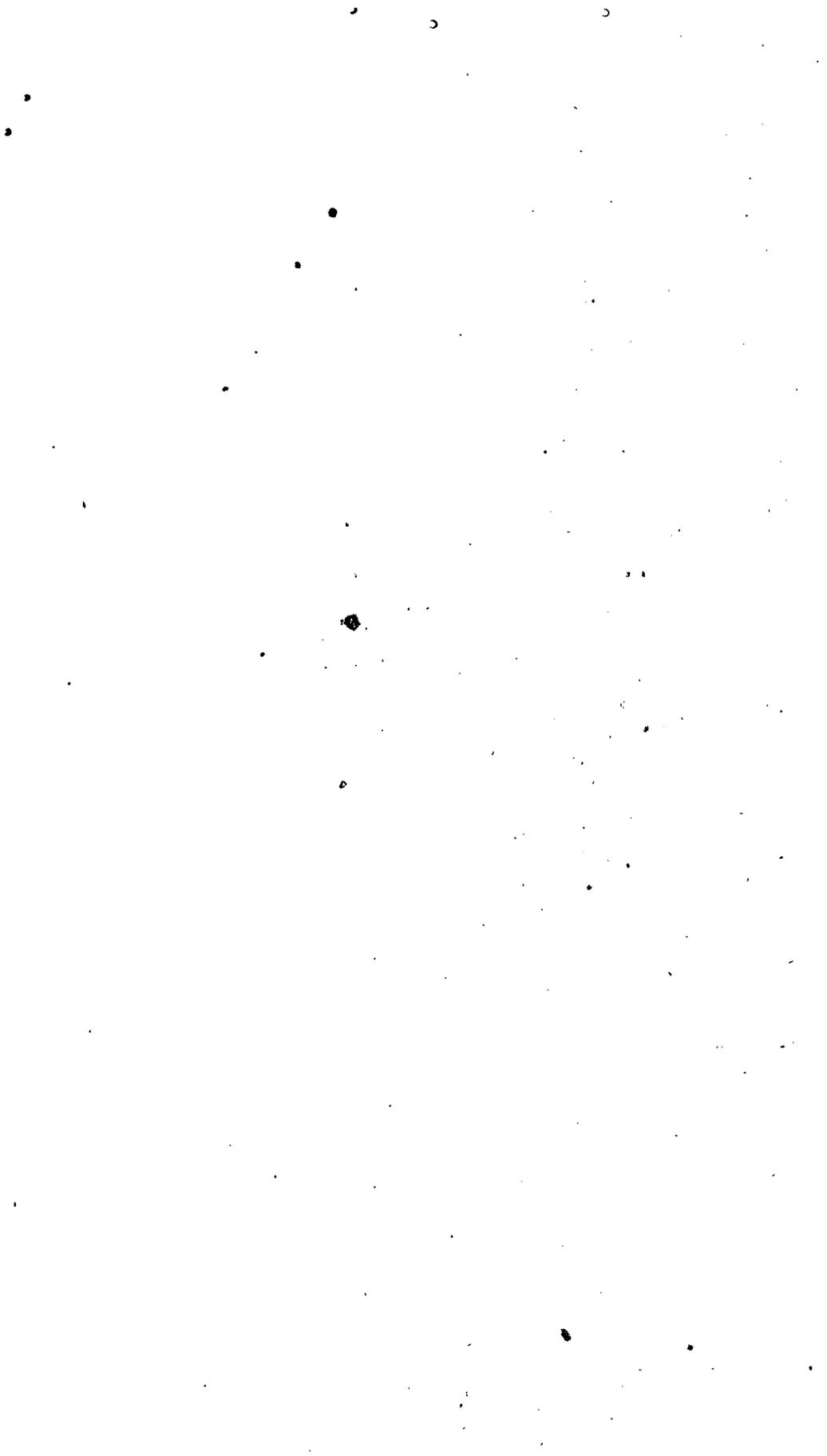

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1885.

No. 4016 of 1885.

From

A. C. TREVOR, Esquire,
Acting Collector of Salt Revenue;

To

J. MOORE, Esquire,
Acting Commissioner of Customs, Salt, Opium and A'bkári.

Bombay, 19th August 1885.

Sir,

I have the honor to submit the annual report on the administration of the Salt and Continental Customs Department for the year 1884-85.

2. Following the arrangement approved in the Resolution on last year's report, I will commence with a short notice of the principal matters affecting the constitution and working of the Department as a whole, and of the broad financial results of the year's administration, leaving details to be discussed under the six main heads into which the business of the Department naturally divides itself.

No. 169 of 9th January 1885.

INTRODUCTORY.

Collector's Office.

3. My predecessor Mr. John McLeod Campbell continued to act as Collector of Salt Revenue up to the 14th May, on which date he proceeded on furlough and the charge of the Department was transferred to myself, with the exception of the Northern Frontier, which remained under the direct charge of the Commissioner throughout the year.

Deputy Collectorships.

4. The duties of the Deputy Collectorship of Salt Revenue, S.D., were discharged by Mr. Wright up to the 20th November, when the permanent incumbent, Mr. Acworth, resumed charge on his return from furlough. The Deputy Collectorship, N.D., which was revived in 1883-84, was held throughout the year by Major LaTouche. The functions of this appointment, however, as was noticed last year, lie outside of the general work of the Department.

Assistant Collectors.

5. Messrs. Leckie and Pogson returned from sick leave to England on the 1st December and 3rd January respectively. The former relieved Mr. Thom at Khárághoda and the latter Mr. Close at Thána. Mr. Thom was thereupon placed in charge of the Uran Range, which had previously been held by Mr. Bulkley in addition to his own range, Alíbág, and Mr. Close reverted to his appointment as Inspector on the Northern Frontier. On the 27th February last, Mr. Jehángir Maneckji Cursetji was appointed substantively to the supernumerary Assistant Collectorship, which had been vacant for some time. Mr. Maidment, however, continued to act in the appointment, Mr. Jehángir being employed in the Bombay Customs Department. The gazetted establishment of the Department has been, since Mr. Pogson's return, at its full strength for the first time since 1881.

General organization. Changes during the year.

6. The general organization described in paragraphs 4 to 6 of last year's report, has been modified by the promotion of Mr. McCann, the Superintendent of the Coast Guard Service, hitherto

Superintendentship of Coast Guard made a gazetted appointment.

G. R. No. 599 of 21st January 1885.

a non-gazetted appointment, to the rank of an Assistant Collector; by the withdrawal of the British salt agency from Diu, in pursuance of arrangements made by the Joint Declaration at Lisbon under the terms of Art. XII of the Portuguese Treaty, in July 1884; and by the transfer of the administrative charge of the Goa Range from the Collector of Salt Revenue to the British Delegate. The last named change was made on Mr. Campbell's suggestion, supported by Mr. Pritchard and Mr. Crawford, to obviate difficulties arising out of the position of the officer in charge of the range as Assistant to the Delegate as well as to the Collector of Salt Revenue, and to avoid any division of responsibility for the management of the important salt interests affected by the treaty. It took effect from the 13th November last, from which date the Assistant Collector in charge of the range has been exclusively under the orders of the British Delegate. For the present, the subordinate establishment has been retained for purposes of transfer and promotion on the lists of the Salt Department; and, to avoid confusion, the usual returns of salt transactions and the accounts of the range continued, up to the end of the year, to be submitted to this office. It has been arranged that from the 1st April last the accounts should be submitted through, and the expenditure audited by, the British Delegate, this office being furnished merely with such particulars as are required to admit of the exhibition of Goa salt transactions in the administration reports of the Department.

Removal of salt agency from Diu.

Transfer of charge of salt transactions in Goa to the British Delegate.

Changes in constitution of Subordinate Establishment.

7. The constitution of the Subordinate Establishment, as summarized in paragraphs 7 to 11 of last year's report, has also undergone important modifications in connection with the various measures noticed as then impending, more especially the re-organization of the salt and customs establishments, excluding Kánara, in the Southern Division, and those of Bulsár and Chorási in the Surat Range.

Re-organization of Subordinate Establishment of the Southern Division. Bulsár and Chorási.

8. The establishments in question had remained practically on the same footing, as regards strength and pay, ever since 1859. The utter inadequacy of the salaries of a great part of the superior officers, as well as of the menials, as compared with their responsibilities and temptations had long been a subject of consideration; and the old organization was in other respects also out of date, owing to the suppression of salt works in some places, the spread of manufacture in others, the introduction of new systems of check, and the recent changes in customs administration. The proposals framed by Messrs. Carey and Pritchard with the object of remedying this state of affairs received the sanction of Government in July last, and were carried into effect, so far as the superior establishments were concerned, from the 1st October following.

G. R. No. 6069 of 29th July 1884.

Superior Officers.

9. Under the new organization the number of superior officers on the establishments affected has been reduced from 527 to 444. Their pecuniary position has at the same time been much improved, the minimum, average and maximum salaries having been raised from Rs. 7, Rs. 13, and Rs. 200 to Rs. 15, Rs. 32, and Rs. 250, respectively. The pay of officers holding quasi-independent charges,—that is, of Sarkárkúns, who are the heads of salt and customs administration in their respective tálukas; of Dároghás, who are the chiefs of a sort of Salt Police in tálukas where salt manufacture is carried on; and of officers in charge of the Preventive Stations, where removals of salt are checked after leaving the works,—is fixed at from Rs. 60 to Rs. 250 according to the importance of the charge. With the object of assimilating their status to that of officers of corresponding rank in the Revenue and Police Departments, those of them

who draw Rs. 150 a month and upwards are invested *ex officio* with the title of Ráo, or Khán, Sáheb.

10. The old organization did not provide officers for the charge of the Preventive Stations, of which there are now 8, as per margin, and it was necessary to make use of some of the Dároghás and to borrow men from the Coast-Guard Establishment for this duty. In the new arrangements the additional officers required have been provided, as well as an establishment for the regulation of the salt traffic recently diverted from the Carnac Bandar to the new Chendni Bandar in Thána.

Karanja Barge.
Moráh Do.
Trombay Do.
Mahul Do.
Kúrla Ry. Station.
Bháyndar Do.
Dungri Do.
Mátunga Náka

11. The Uran Táluka, which had grown to be too heavy a charge for one officer, has been sub-divided. A number of detached salt-works in the southern portion of the district have been placed under a separate Sarkárkún and Dárogha at Karanja, and the portion which remains under the Uran Sarkárkún has been broken up into two Dároghás' beats, with head-quarters at Sheva and Jaskhar respectively.

12. The number of sázás has been slightly reduced, and the status of the Sázádárs, who are the officers in direct charge of the salt-works, has at the same time been much improved. Their salaries now range from Rs. 35 to Rs. 50; and, to give them time to attend to their more responsible duties, they have been relieved, as far as possible, of the mechanical work of making weighments, which has hitherto left them little leisure for anything else. A separate staff of weigh-clerks, some permanent and some nine-monthly, is now attached to each Sarkárkún's office where there are salt-works, and a discretional allowance of Rs. 1,000 per annum is also provided for the entertainment of extra hands wherever they may be required when the work is specially heavy.

13. The pay of the bandar and office establishments also, including the weighment staff, now ranges from Rs. 15 to Rs. 50, the minimum for officers in charge of bandars being Rs. 25. The number of appointments on each grade has been so regulated as to give all a fair chance of rising to the highest grade, (excluding the appointments from Rs. 60 upwards, which are the rewards of special efficiency,) within their term of service; and to give the necessary elasticity the salaries throughout the new organization have been made personal, instead of local.

14. The Shilotri establishments, consisting of the hands paid by the owners of new salt-works as a condition of obtaining licenses, have been absorbed in the re-organization, and their pay commuted into a cash contribution of equal amount.

15. The boat establishments maintained for some of the offices and salt-works have been abolished, and monthly boat allowances substituted, and the petty-supply allowances have been revised.

16. The peon establishment under the old organization consisted, besides bandar and office peons, of establishments for guarding the salt-works under the Sazádárs, preventive or outer-cordon establishments under the Dároghás, and certain special establishments entertained for the destruction of natural formations of salt. To these have been added in the new organization a separate patrol establishment for customs and salt purposes combined. The strength of the entire body of the Inferior Establishment has been raised from 1,458 to 1,887, and the pay of the sepoys fixed in these grades at Rs. 8, Rs. 9, and Rs. 10

Peons.

respectively, with a proportionate number of officers on pay ranging from Rs. 12 to Rs. 20, and a clothing allowance of Rs. 5½ per man.

Extension of arrangements for clothing and grading to Peon Establishments in the Surat Range generally, and of clothing to the Peon Establishment in Kanara.

17. It may be noted here that Government have recently sanctioned the extension of the clothing allowance and the graded rates of pay to the peon establishments in those tálukás of the Surat Range not included in the recent re-organization, and of the clothing allowance to the peon establishment in Kánara. It is intended that the whole body should ultimately be dressed in uniform, and properly equipped, trained, and officered. Mr. Pritchard proposed that this duty should have been undertaken by Mr. Acworth on his return from furlough. That Officer was, however, too fully occupied during nearly the whole of the fair season, by the extra work which devolved upon him as a member of the Second Mixed Commission under the Portuguese Treaty, to find time to carry it out. The men already in the service have received the benefit of the improved scale of pay, and some additional hands have been taken on under instructions from Mr. Acworth. Since then the orders of Government as to the necessity for economy, in view of the existing financial pressure, have been received, and no further steps involving additional expenditure will be taken till the pressure is relaxed.

Government Resolution No 1055 of the 13th April 1885.

18. The net result of these changes, when they have been fully carried out, will be an increase of 289 in the numerical strength, and of Rs. 1,15,980-2 in the sanctioned cost, of the establishments affected. The additional outlay involved is large; but the necessity for it, as a matter of fairness to the employés of the Department as well as in the interests of Government, has been fully recognized.

	Original.		As re-organized.	
	Strength.	Cost, including fixed allowances.	Strength.	Cost, including fixed allowances.
		Rs. a.		Rs. a.
Southern Division, excluding Kánara	1,985	2,49,898 12	2,331	3,66,784 8
Bulsár, Chorási .. .	141	18,123 10	84	15,612 0
Total ..	2,126	2,68,022 6	2,415	3,82,396 8
Difference	..	....	289	1,14,374 2 0
Add cost of clothing allowance and grading for Peon Establishment in Surat Range, and of clothing allowance for Peon Establishment in Kánara Range.	..	....	..	1,606 0 0
Total ..	..	....	..	1,15,980 2 0

Re-organization of Uran Distillery Establishment.

19. The revision of the Uran Distillery Establishment, the work devolving upon which has more than doubled of late years, has also been carried out during the year under review, as noticed in paragraph 12 of last year's report. The new scheme provides for the increase of the Supervisor's salary, which is now Rs. 300, up to a maximum of Rs. 450 by annual increments of Rs. 30; for an Assistant Supervisor on Rs. 150 rising to Rs. 275; an additional Gauger on Rs. 75 rising to Rs. 100; an additional Clerk on Rs. 45, and some variations in the pay of the other members of the establishment. The establishment cess paid by the distillers at the rate of 6 pies per gallon on the spirit removed is, however, sufficient to cover the increased outlay, and still leave a considerable surplus, which is refunded to them at the end of the year in proportion to the amounts contributed by each. The additional cost is not, therefore, a charge upon Government, though it passes through the accounts of the Department, and swells the expenditure shown under the head of Establishment.

Sanctioned by Government Resolution No. 622 of the 16th February 1884.

20. The other changes to be noticed are all in the direction of reduction.

Reduction at Diu.

21. In connection with the withdrawal of the British salt agency from Diu referred to above, paragraph 6, the whole of the salt-works and the stocks in hand at that place were transferred to the Portuguese officials, and the establishment employed there, consisting of 35 hands as noted in the margin, reduced from the 15th November 1884.

		Rs.
1	Sarkárkún	100
1	Dárogha	20
3	Kárkúns (12-monthly)	85
2	Do. (6-monthly)	22-8
10	Peons (12-monthly) .	90
18	Do. (6-monthly) ...	84-8
	Boat hire	5
35	Total per month Rs.	407

Cambay.

22. The customs establishment at Cambay, consisting of 45 hands, was also withdrawn, in pursuance of the customs convention referred to in paragraphs 12 and 15 of last year's report, from the 1st April 1884. Under Art. IV (*a*) of the convention, a Special Officer has still to be maintained there to keep a watch upon the customs business of the port, and it was thought advisable that he should also be placed in charge of a small establishment for the prevention of salt-smuggling and the destruction of natural formations of salt in Cambay Territory. His pay and establishment were experimentally fixed for six months as under :—

		Rs.	a.	p.
1	Sarkárkún ...	100	0	0
1	First Kárkún ...	35	0	0
1	Dárogha	30	0	0
1	English Writer ...	25	0	0
12	Kárkúns	147	0	0
2	Nákádárs... ...	22	0	0
25	Peons	171	0	0
2	Farás	11	0	0
	Contingencies ...	12	2	8
	Boat allowance ...	10	0	0
Total cost per month...		563	2	8.

1 Special Officer on Rs. 150
1 Kárkún on „ 15
3 Peons on „ 27
Contingent allowance „ 8
Salt Preventive Establishment—
1 Náik on Rs. 12, 5 Peons on Rs. 8 each, and 5 (9-monthly) on Rs. 9 each. Total average cost per month Rs. 285-12-0.

and the sanction was renewed by Government Resolution No. 3211 of 26th September 1884, Financial Department, for a further period of nine months.

Rajpuri Frontier.

23. As was noticed in paragraph 16 of last year's report, the frontier line, consisting of 32 hands costing Rs. 289-8 per annum, hitherto maintained on the boundary of the Habshi's Territory was abolished from the 1st August, on which date the salt, opium, ábkári and customs convention with the Nawáb came into operation. In connection with this change it became necessary to provide a small separate customs establishment for Mádád, a British seaport, at which the old frontier line terminated. The strength and cost of this establishment were fixed by Government Resolution, Revenue Department, No. 9475 of the 1st December 1884, as under :—

1	Bandar Kárkún	at Rs. 30
1	Assistant Bandar Kárkún at Rs. 15, 9-monthly.	at Rs. 11-4
4	Peons	at Rs. 35
	Petty supply allowance	5
	Boat allowance at Rs. 20, 9-monthly ...	15
	Average cost per month	Rs. 96-4
	Annual cost	Rs. 1,155

Present constitution.

24. The statement of establishment given in last year's report was obtained, as usual, by addition and subtraction from the statements of previous years, and certain discrepancies and omissions, which have come to light on comparing the original figures with the annual establishment statement furnished to the Accountant General, escaped notice. Correcting these and allowing for

the changes above described, the entire sanctioned strength of the establishment as it stood on the 31st March last amounted to 6,090 hands as under :—

Collector	1
Deputy Collectors	2
Assistant Collectors	13
Supervisor, Uran Distilleries ...	1
Assistant Do. ...	1
Superintendents of Salt Depôts and Distilleries	6
Coast-Guard Inspectors	17
Inspectors, Northern Frontier ...	24
Sarkárkúns, including Special Officer, Cambay	34
Officers in charge Preventive Stations, including Chendni Bandar	9
Dároghás	9
English Writers...	73
Karkúns, including Sázadárs, Bandar Kárkúns and Gaugers	666
Risáldárs	3
Savárs	110
Petty Officers	477
Sepoys	4,145
Khalássis, Watermen, and Menials ...	499
Total ...	6,090

Details of the number of appointments of each description in each grade of pay will be found in the appended Statement A. It is to be borne in mind that the strength here shown does not exactly correspond with that actually entertained, for the reason that the full sanctioned number of appointments have not as yet in all cases been filled up, and that, as was noticed last year, the tentative reductions made in Goa, Daman and elsewhere are not exhibited.

General features of administration.

25. The year's administration presents few features which cannot be most conveniently noticed in dealing further on with its separate branches. It may be mentioned here, however, that the conventions with the Nawáb of Cambay and Janjira, the main provisions of which were summarized in paragraphs 15 and 16 of last year's report, have worked smoothly, so far as this Department is concerned with them, since they were brought into effect from the 1st April and the 1st August respectively.

Working of conventions with Cambay and Janjira.

26. Under Clause (*e*) of Art. I. of the Janjira agreement the Assistant Collector of Salt Revenue in charge of the Alíbág Range has been empowered to visit the Nawáb's custom houses, and made two tours of inspection during the year under report. The irregularities which he brought to notice—of which the most important were the levy of port dues on vessels of under 10 tons burden, which under the Ports Act are not liable, and of export duty on rice shipped from the Habsan to British Indian ports—were promptly remedied by the Nawáb's officers, who, in spite of some mistakes at first, have shown a praiseworthy readiness to act fully up to the spirit of the convention. Arrangements were made for the opening of fish-curing yards, as required by Clause 9, Art II., at Shrivardhan and Murud. It was found, however, that the fishing population were not prepared to avail themselves of the facilities offered ; and the Political Agent being of opinion that the construction of the yard and the entertainment of establishment would, under the circumstances, be mere waste of money, the matter has been allowed to stand over for the present. The manufacture of salt in the Janjira Territory has been stopped, and steps have been taken to prevent natural formation, and for the issue from the Uran works, on application by the duly accredited agents of the Nawáb, of the supply agreed upon to meet the requirements of the State.

General Financial Results.

27. The working of the salt article of the Portuguese Treaty has been considerably modified by the declaration of July 1884 negotiated by the British Delegate at Lisbon, and the revised arrangements have been brought into effect from the 15th November last. Owing, however, to the executive charge of the Goa Range having been transferred to the Delegate from about the same date, they have not directly affected the operations of the Salt Department, except in so far as regards the removal of the establishment from Diu, already noticed above paras. 6 and 21.

Establishment of fish-curing yards.

28. By Government Resolution No. 526 of the 19th January 1885, Revenue Department, the establishment of fish-curing yards at Kosamba near Bulsár in the Northern Division, and at Vesáva and Vengúrla in the Southern, was sanctioned as an experimental measure. Steps were taken, during the year, to give effect to these instructions. The yard at Kosamba was opened from the 1st April last, and those at Vengúrla and Vesáva will be ready by the commencement of next season. The results will be noticed in the report for the year now current.

Working of the re-organization.

29. The re-organization described above (paragraphs 7 to 15) was an event long looked for to by the employés of the Department. It was carried out under the orders of the Commissioner with the assistance of a committee composed of Mr. Cotgrave as president, with the Sarkárkúns of Uran and Mátunga, and the Collector's Native Assistant and Chitnis as members, whose advice and knowledge of the *personnel* of the establishment were very useful in arranging changes which involved so many transfers and promotions, and in apportioning the benefits of the improved scale of pay as equitably as possible among the numerous claimants. It was not to be expected that a scheme of such magnitude, prepared some time back, and affecting a Department working under conditions subject to constant change and development, should be found perfectly adapted in all its details to the latest requirements, and some re-arrangement, and possibly some modifications, more particularly of the Bulsár establishment, may ultimately be found necessary. Complaints have, however, been few, and the experience of the year has shown the arrangements recommended to have been, on the whole, wonderfully complete and satisfactory.

Summary of constitution and operations of the Department.

30. A contrasted summary of the constitution and operations of the Department as a whole, which are exhibited in detail in Statement No. II. of the appendices, is given below :—

	1883-84.	1884-85.	Increase.	Decrease.
1. Number of Supervising Officers	15	16	1	..
2. Number of Subordinate Establishment ..	5,862	6,074	212	..
3. Number of Tálukas	41	40	....	1
4. Number of Salt-works	500	669	169	..
5. Number of maunds of Salt dealt with ..	7,114,019 31 27	7,314,980 3 47	204,777 5 20	..
6. Number of maunds of Salt excised and imported by sea and land on payment of duty.	6,557,574 30 7	6,728,321 3 47	170,746 13 40	..
7. Number of maunds of Salt delivered free and at nominal rate of duty	556,445 1 20	586,659	30,213 38 60	..
8. Number of Ports	83	84	1	..
Number of Vessels entered	98,084	1,01,438	3,354	..
Do. cleared	97,432	99,347	1,915	..
9. Number of Vessels measured for Registry ..	2,610	1,663	....	947
10. Value of Goods imported by sea	2,91,04,268	2,65,20,528	....	25,83,740
Do. exported by sea	5,27,81,559	4,63,06,343	....	64,75,216
11. Number of Stills	40	48	8	..
12. Number of gallons excised	889,195 1	892,810 1	3,615	..
13. Number of offences enquired into	530	570	40	..

General Financial Results.

31. The general financial results of the past, as compared with the preceding five years' administration are exhibited below :—

Years.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	A'bkári.	Local Funds.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1879-80	1,45,74,710 8 9	46,746 15 1	40,577 2 2	8,46,806 1 0	62,478 12 1	1,55,71,319 7 1
1880-81	1,47,23,646 9 4	23,093 13 1	13,698 3 11	9,62,294 5 3	66,897 9 5	1,57,89,630 9 0
1881-82	1,46,16,679 11 2½	26,818 9 8	14,571 3 10	10,12,350 4 10	64,980 7 6	1,57,35,400 5 0
1882-83	1,32,76,652 11 6	35,166 4 4	13,691 15 0	9,90,996 9 0	70,606 6 1	1,43,87,114 13 11
1883-84	1,34,11,740 6 6	23,999 2 0	13,029 5 4	10,41,850 12 11	75,919 7 8	1,45,66,539 2 5
1884-85	1,42,40,837 10 10	16,714 10 6	9,057 15 8	14,43,029 14 1	80,692 10 0	1,57,90,332 13 1

General Financial Results.

Years	Charges. Establishment.	Charges. Contingencies.	Charges. Total Charges.	Refunds.	Total Charges *plus* Refunds.	Net Receipts.	Percentage of Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1879-80	6,70,703 13 11	3,98,079 3 2	10,68,873 1 1	69,418 14 10	11,38,291 15 11	1,44,33,027 7 2	7 4 11
1880-81	7,18,948 14 6	4,40,083 9 3	11,59,032 7 9	86,504 9 2	12,45,537 0 11	1,45,44,093 8 1	7 14 2
1881-82	7,03,466 11 6	5,63,145 13 9	12,66,612 9 3	84,480 3 1	13,51,092 12 4	1,43,84,307 8 8½	8 9 4
1882-83	7,12,219 12 6	7,47,835 0 6½	14,60,054 12 11½	1,11,174 7 4	15,71,229 4 3½	1,28,15,885 9 7½	10 14 8
1883-84	7,3..,216 9 0	5,65,134 9 11	12,98,351 2 11	68,242 2 1	13,66,593 5 10	1,31,99,915 12 7	9 6 1
1884-85	7,80,204 5 4	7,34,473 6 3	15,14,677 11 7	98,380 11 8	16,13,058 7 3	1,41,77,274 5 10	10 3 5

and may, I think, be regarded as satisfactory.

Receipts.

32. The gross receipts of the year are the largest that have ever been recorded since the Department was placed upon its present footing. They exceed those of last year by Rs. 12,23,794, and are Rs. 6,70,462 more than the average of the four preceding years. In Sea and Land Customs there is, as was anticipated in last year's report, a further decline. The whole revenue under these two heads has, however, now become quite unimportant. In the main items of Salt and Abkári the increase is very substantial, amounting to over 8¼ lákhs under Salt and 4 lakhs under A'bkári as compared with last year. Under A'bkári the receipts are upwards of 4 lákhs more than have ever hitherto been realized; under Salt they have not yet quite reached the level at which they stood previous to the reduction in the rate of duty from Rs. 2-8-0 to Rs. 2 at the close of 1881-82. They are, however, more than 2¼ lákhs over the average of the past four years, including the two immediately preceding the reduction, when the revenue was at its highest; and of the drop of about 15½ lákhs which followed the reduction, about 10 lákhs have been recovered. In Local Funds there is also an increase, which, however, is more apparent than real. As will be noticed further on, there has been an actual decline in Port Funds receipts, which last year made up all but about eight hundred rupees of the collections under this head, and the increase shown this year is owing to the progress made by the Horse Fund recently started for the benefit of the Northern Frontier savárs.

	As compared with 1883-84. Increase.	As compared with 1883-84. Decrease.	As compared with average of 4 years ending 1883-84. Increase.	As compared with average of 4 years ending 1883-84. Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	8,29,097 4 4	....	2,33,657 2 3	....
Sea Customs ..	....	7,234 7 6	....	10,754 12 9
Land Customs ..	....	3,971 5 8	....	4,689 11 4
A'bkári	4,01,179 1 2	....	4,41,156 14 1	....
Local Funds ..	4,773 2 4	....	11,091 10 4	....
Total ..	12,35,049 7 10	11,255 13 2	6,85,906 1 8	15,444 8 1
Net ..	12,23,793 10 8	....	6,70,461 9 7	....

Expenditure.

33. On the other hand, the increase in the receipts has been accompanied by a considerable increase on the side of expenditure, affecting all the three heads of Establishment, Contingencies, and Refunds, and resulting in the reduction of the increase in the net, as compared with the gross, revenue for the year from Rs. 12,23,794 to Rs. 9,77,329 over last year and from Rs. 6,70,462 to Rs. 4,41,017 over the average of the previous four years. For the sake of precision, the causes of the increase are explained in detail under the heads of account, Salt, Customs, Abkári—Imperial or Provincial, as the case may be, and Local Funds, to which the expenditure has actually been debited, and under which they are shown, together,

	As compared with 1883-84. Increase.	As compared with 1883-84. Decrease.	As compared with the average of 4 years ending 1883-84. Increase.	As compared with the average of 4 years ending 1883-84. Decrease.
	Rs. a. p.		Rs. a. p.	
Establishment ..	46,987 12 4	....	63,241 5 6	....
Contingencies ..	1,69,338 12 4	....	1,55,423 9 11	....
Total ..	2,16,326 8 8	....	2,18,664 15 5	....
Refunds	30,138 8 9	....	10,780 6 1	....
Total ..	2,46,465 1 5	....	2,29,445 5 6	....
Net ..	2,46,465 1 5	....	2,29,445 5 6	....

General Financial Results.

with the receipts credited to the corresponding heads in the subjoined table :—

Distribution of Receipts and Expenditure under Account Heads.

		1883-84.	1884-85.	Increase.	Decrease.
Receipts.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.
Salt	Imperial	1,32,63,832 13 0	1,40,73,279 11 10	8,09,446 14 10	....
	Provincial	1,47,907 9 6	1,67,557 15 0	19,650 5 6	....
	Total ..	1,34,11,740 6 6	1,42,40,837 10 10	8,29,097 4 4	....
Sea Customs ..	Imperial	10,327 15 7	6,013 7 2	....	4,314 8 5
	Provincial	13,671 2 5	10,701 3 4	....	2,969 15 1
	Total ..	23,999 2 0	16,714 10 6	....	7,284 7 6
Land Customs ..	Imperial	12,858 4 7	9,052 0 7	....	3,806 4 0
	Provincial	171 0 9	5 15 1	....	165 1 8
	Total ..	13,029 5 4	9,057 15 8	....	3,971 5 8
A'bkári	Provincial	10,41,850 12 11	14,43,029 14 1	4,01,179 1 2	....
Port-dues, &c. ..	Local	75,919 7 8	80,692 10 0	4,773 2 4	....
Total	Imperial	1,32,87,019 1 2	1,40,88,345 3 7	8,01,326 2 5	....
	Provincial	12,03,600 9 7	16,21,294 15 6	4,17,694 5 11	....
	Local	75,919 7 8	80,692 10 0	4,773 2 4	....
	Total ..	1,45,66,539 2 5	1,57,90,332 13 1	12,23,793 10 8	....
Expenditure.					
Salt	Imperial	5,62,703 15 9	6,35,100 11 11	72,396 12 2	....
	Provincial	5,49,147 5 7	7,09,055 12 9	1,59,908 7 2	....
	Total ..	11,11,851 5 4	13,44,156 8 8	2,32,305 3 4	....
Sea Customs ..	Imperial	13 0 6	152 6 0	139 5 6	....
	Provincial	1,97,122 11 8	1,77,267 14 5	....	19,854 13 3
	Total ..	1,97,135 12 2	1,77,420 4 5	....	19,715 7 9
Land Customs ..	Provincial	5,062 2 8	3,092 14 1	....	1,969 3 9
A'bkári	Provincial	10,530 1 10	39,842 14 4	29,312 12 6	....
Port-dues, &c. ..	Local Funds	42,013 15 10	48,545 12 11	6,531 13 1	....
Total	Imperial	5,62,717 0 3	6,35,253 1 11	72,536 1 8	....
	Provincial	7,61,862 5 9	9,29,259 8 5	1,67,397 2 8	....
	Local Fund	42,013 15 10	48,545 12 11	6,531 13 1	....
	Total ..	13,66,593 5 10	16,13,058 7 3	2,46,465 1 5	....

But, as was explained in last year's report, this distribution, so far at least as expenditure is concerned, is more or less arbitrary; and as it may be found difficult to follow the broad result amid so much detail, it may be as well to state here generally that the increase is mainly due—

General explanation of increase in expenditure.

under the head of Establishment, to the re-organization of the Southern Division Bulsár and Chorási and Uran distilleries described above, paras. 8 @ 19.

under the head of Contingencies and Refunds, partly to the re-organization, partly to causes corresponding with those which led to the increase of revenue, as, for instance, increased commission and cost of carriage incurred in connection with the increased consumption of Baragara salt, and partly to expenditure on account of transactions of former years incurred during the year under report, in particular, payment to proprietors in Goa for the salt taken over in 1882-83, payment of commission for disbursements made through the Treasurer General at Goa, and of compensation and mesne profits due under decrees on account of salt works suppressed in 1880, redemption of compensation bonds for haks on transit duties, &c., and re-payment of excess collections on account of establishment cess at Uran for two years together. Some special expenditure was also incurred under the head of Contingencies on the construction of the patrol path and on various improvements in the organization and arrangements at Khárághoda and on the Northern Frontier, as well as in the shape of advances from the Horse Fund already referred to.

Percentage of expenditure to gross receipts.

34. The percentage of charges to gross receipts is Rs. 10-3-5 this year as against Rs. 9-6-1 last year. It is, however, lower

than in the preceding year 1882-83. In judging of its incidence as compared with earlier years it should not be forgotten that the revenue from customs duties no longer covers more than a very small fraction of the cost of the establishment it is still necessary to maintain and the charges which have to be incurred for purely customs purposes.

SALT REVENUE.

Sources of Salt-supply.

In British Territory.

Extension of Bulsár Group.

35. Under the head of Salt Revenue the description of the sources of salt supply given in paragraphs 23 to 26 continues to be generally applicable. The future importance of the Bulsár group as a source of supply will be considerably increased by extensions effected in the Dharasna works during the year under report, by which the outturn will be increased from about 300,000 to about 450,000 maunds. As, however, the season's crop is not harvested till after the close of the financial year, the effect of the extensions will not be apparent until next year.

Cost of Salt at the works.

36. No change has been made in the fixed price of salt at the Government works at the Runn and at Bulsár. The maximum, minimum and average prices recorded at the works about Bombay and in the South Konkan and Kánara respectively are noted below :—

	Northern and Middle Konkan.				Shiroda and Sanikatta.			
	1883-84.		1884-85.		1883-84.		1884-85.	
	Rs. a. p.		Rs a. p.		Rs. a. p.		Rs. a. p.	
Maximum per maund ...	0 6 0		0 6 0		0 12 0		0 13 0	
Minimum „ ...	0 0 5		0 0 4		0 1 0		0 4 0	
Average „ ...	0 1 10		0 2 3		0 6 10		0 7 9	

It will be observed that they range rather higher than last year, especially at Shiroda and Sanikatta, where the minimum and average are the same as at the works in the Goa Territory, noted further on, para. 39. No great reliance can be placed upon the detailed figures from which these averages are taken, as the shilotris and proprietors frequently have private reasons for giving higher or lower prices than those at which the salt is actually sold, and it is not practicable to maintain any real check upon the accuracy of their statements. But they may be taken, in the mass, as indicating to some extent the general run of trade.

Number of works in operation in British Territory.

37. As will be seen from the subjoined table, the total number of salt-works actually open in British Territory during the year under report exceeds the corresponding number in 1883-84 by one only—a work at Sánikatta, which was waste last year, and has this year been re-opened :—

		Salt-works Open.		Increase.	Decrease.
		1883-84.	1884-85.		
Government	Runn Works	2	2	...	...
	Bulsár Works	2	2	...	...
Private or leased...	Umbargaon	1	1	...	...
	Bassein	18	18	...	...
	Ghodbandar	37	37	...	...
	Trombay	17	17	...	...
	Mátunga	23	23	...	...
	Uran	103	79	...	...
	Karanja...		24	...	...
	Panvel	19	19	...	...
	Pen	33	33	...	...
	Shiroda	20	20	...	...
	Sánikatta	135	136	1	...
	Total ...	410	411	1	...

Sources of Salt-supply.

38. The favour with which, as was noticed last year, salt manufacture is regarded as a lucrative investment of capital has not, however, by any means declined. Apart from the enlargement of the Bulsár works, already referred to, which is hardly a case in point, many of the works belonging to private proprietors have been largely extended during the year under report. The Government salt-works at Shivri and Rowli in Mátunga have been enlarged by the lessee at his own cost, and an application for permission to enlarge in a similar manner one of the Government works in Bassein has been received. Two new salt-works of considerable size are under construction, and will be opened this year. About 11 additional extensions, calculated to yield about 100,000 maunds of salt annually, have been sanctioned during the year, as well as six new works. For a small plot of ground near the Bháyndar Station, in the Ghodbandar Táluka, for which applications were invited, upwards of 20 were sent in, and the amount bid on re-sale of the five years' lease of the 5 Government salt-works in the Bassein Táluka, which fell in during the year under report, was Rs. 28,500 per annum, against Rs. 8,725 under the former lease. The contemplated extension of the Sanikatta supply has not been carried out, owing to unforeseen delay in the settlement of certain preliminary questions. It is noteworthy that, notwithstanding the high prices apparently obtainable and the diminished issues from the competing sources of supply in Goa Territory which will be more fully noticed further on, the Sanikatta and Shiroda sources have this year proved a marked exception to the otherwise almost general development of the trade throughout the Presidency, sales both at Shiroda and Sanikatta having fallen off. The reason assigned is, the bad cotton crop, and the diversion of traffic by the opening of the Dhárwár-Gadag Railway, which checked the supply of carts seeking return loads of salt from the Coast. This seems hardly an adequate explanation, and further enquiry will be made. In the meantime the necessity for enlarging the Sanikatta source does not appear to be pressing.

Bassein	...	...	3
Ghodbandar	...	...	4
Trombay	...	...	2
Uran	...	...	7
Panvel	...	...	2
Pen	...	...	1
Shiroda	...	...	1
Ankola	...	...	1

General tendency to development.

39. The number of salt-works in operation in Portuguese Territory has risen from 90 in 1883-84 to 258 during the year under report, all of them in the province of Goa, there being no manufacture at present carried on either in Daman or Diu. Of the number mentioned, 47 have been selected and worked by the Portuguese Government, under the arrangement concluded by the British Delegate, for the supply of the salt required for the domestic consumption of their subjects and for manure, which has hitherto been obtained, in accordance with the terms of the treaty, from the stocks in the hands of the British Government; 91 have been worked by the British agents to maintain the supply for the same purposes until the crops from the Portuguese Government works are available; the remaining 120, all in Bardez, have been worked by the proprietors on their own account under the British excise system. The sales of Government salt to the trade, which were suspended in February 1884, have not since been generally resumed. In fact, there has been no Government salt to spare, and the demand for export as well as for local consumption has been almost entirely met from the proprietors' stocks. Production on Government account will, in future, be practically limited to what is required for consumption in Portuguese Territory. The importance of the Goa works as a source of general supply to the trade will depend upon the view taken by the proprietors of the awards made by the Second Mixed Commission, which has

In Portuguese Territory.

Number and classification of works.

Arrangements for local supply.

Future importance as a source of general supply.

Production.

recently completed its labours, *i. e.*, whether they find it most to their interest to accept the reduced compensation awarded, or to carry on their works on their own account under the British excise system.

Cost of Salt at the works.

The prices realized at the works in Goa are included in Statement VI., and range from As. 4 to Rs. 1-4-0, the average being Re. 0-7-9 against Re. 0-5-9 in 1883-84.

Imported Salt.

40. The quantity of salt imported by sea was maunds 2,908-12-47 against maunds 6,267-17-47 in 1883-84, the decrease being in the importations of Sinda salt from Bandar Abbas. The quantity of table salt imported from London was maunds 1,766-12-47 against maunds 1,308-24-47 in 1883-84. The quantity of salt imported by land was maunds 12-34 against maunds 14-34 in 1883-84. Details will be found in appended Statement No. VI.

Production.

41. The subjoined table exhibits the total production, loss and wastage, removals, and balances of salt in stock at the end of the year for each of the last five years :—

Years,	Stock in hand on 1st April, including Agencies and Depôts for Baragra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to total Stock.	Removals during the year.			Balance on 31st March.
						Full Duty.	Duty-free or nominal Duty.	Total.	
	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.		In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.
1884-85. a. Baragra	1,616,924 19 0	1,951,960 4 0	3,568,884 23 0	78,086 6 0	2·18	1,342,425 0 0	1,531 20 0	1,343,956 20 0	2,146,841 37 0
b. Bulsár	341 0 0	301,362 0 0	301,703 0 0	7,870 0 0	2·60	275,117 0 0	....	275,117 0 0	18,716 0 0
c.—Rest of Presidency.	646,659 32 44	5,959,614 32 76	6,606,274 25 40	805,122 1 40	12·18	4,896,289 8 0	446,204 28 0	5,342,493 36 0	458,658 28 0
Total	2,263,925 11 44	8,212,936 36 76	10,476,862 8 40	891,078 7 40	8·50	6,513,831 8 0	447,736 8 0	6,961,567 16 0	2,624,216 25 0
d.—Portuguese Territory	264,904 0 70	286,949 10 40	551,853 11 30	37,796 14 30	6·84	211,568 29 0	138,922 32 0	350,491 21 0	163,565 16 0
Grand Total	2,528,829 12 34	8,499,886 7 36	11,028,715 19 70	9,28,874 21 70	8·42	6,725,399 37 0	586,659 0 0	7,312,058 37 0	2,787,782 1 0
1883-84. a.—Baragra	622,184 0 0	2,225,683 20 0	2,847,867 20 0	34,736 21 0	1·22	1,194,675 0 0	1,531 20 0	1,196,206 20 0	1,616,924 19 0
b.—Bulsár	2,659 0 0	222,438 10 0	226,097 10 0	3,437 20 0	1·52	222,318 30 0	....	222,318 30 0	341 0 0
c.—Rest of Presidency	991,103 24 0	5,464,124 18 30	6,455,228 2 30	633,485 39 28	9·81	4,773,280 5 0	401,802 5 0	5,175,082 10 40	646,659 32 44
Total	1,616,946 24 0	7,912,246 8 30	9,529,192 32 30	671,660 0 26	7·04	6,190,273 35 40	403,333 25 0	6,593,607 20 40	2,263,925 11 44
d.—Portuguese Territory	662,951 28 35	207,040 28 50	869,992 17 5	90,958 16 75	10·42	361,018 23 0	153,111 16 20	514,129 39 20	264,904 0 70
Grand Total	2,279,898 12 35	8,119,286 37 0	10,399,185 9 35	762,618 17 21	7·33	6,551,292 18 40	556,445 1 20	7,107,737 19 60	2,528,829 12 34
1882-83. a.—Baragra	93,303 0 0	1,796,155 13 0	1,889,958 13 0	100,106 33 0	5·29	1,166,636 0 0	1,031 20 0	1,167,667 20 0	622,184 0 0
b.—Bulsár	12,716 0 0	257,146 25 0	269,862 25 0	7,561 0 0	2·80	258,642 25 0	....	258,642 25 0	3,659 0 0
c. Rest of Presidency	1,102,586 23 0	5,546,512 32 0	6,649,099 15 0	694,862 20 0	10·45	4,661,660 26 0	301,472 25 0	4,963,133 11 0	991,103 24 0
Total	1,209,105 23 0	7,599,814 30 0	8,808,920 13 0	802,530 13 0	9·11	6,086,939 11 0	302,504 5 0	6,389,443 16 0	1,616,946 24 0
d.—Portuguese Territory.	605,039 30 0	635,944 33 0	1,240,984 23 0	99,988 5 0	8·05	330,311 26 0	144,283 4 0	474,594 30 0	666,401 28 0
Grand Total	1,814,145 13 0	8,235,759 23 0	10,049,904 36 0	902,518 18 0	8·98	6,417,250 37 0	446,787 9 0	6,864,038 6 0	2,283,348 12 0
1881-82. British	1,807,728 18 0	6,349,769 38 0	8,157,498 16 0	1,166,287 0 0	14·29	5,460,544 14 0	321,561 20 0	5,782,105 34 0	1,209,105 23 0
Portuguese	503,079 34 0	713,577 2 0	1,216,656 36 0	151,934 25 0	12·48	356,436 39 0	103,245 11 0	459,682 10 0	605,039 30 0
Total	2,310,808 12 0	7,063,347 0 0	9,374,155 12 0	1,318,221 35 0	14·06	5,816,981 13 0	424,806 31 0	6,241,788 4 0	1,814,145 13 0
1880-81. British	1,174,682 7 0	7,330,774 34 0	8,505,457 1 0	738,959 36 0	8·68	5,507,427 8 0	451,341 20 0	5,958,768 28 0	1,807,728 18 0
Portuguese	227,840 20 0	593,781 5 0	821,621 25 0	45,128 16 0	5·50	156,850 17 0	116,562 38 0	273,413 15 0	503,079 34 0
Total	1,402,522 27 0	7,924,555 39 0	9,327,078 26 0	784,088 12 0	8·40	5,664,277 25 0	567,904 18 0	6,232,182 3 0	2,310,808 12 0
1879-80	1,426,957 37 0	3,819,064 25 0	8,246,022 22 0	1,072,930 29 0	13·01	5,617,602 36 0	380,806 30 0	5,998,409 26 0	1,174,682 7 0
Total of 5 years ending 1883-84, excluding Portuguese Territory	10,235,420 29 0	38,011,670 15 30	43,247,091 4 30	4,452,367 38 26	52·13	28,862,787 24 40	1,859,547 20 0	30,722,335 4 40	8,072,388 3 44
Average	2,047,084 5 64	6,602,334 3 6	8,649,418 8 70	890,473 23 53	10·42	5,772,557 20 72	371,909 20 0	6,144,467 0 72	1,614,477 24 57

Details of the stock account of each táluka for the year under report will be found in Statement V., appended.

Opening balances.

42. The figures given illustrate in a striking manner what has been said above as to the growing activity of the salt trade. The year commenced nominally with a balance of 2,528,82 maunds of salt in stock,—that is, 248,931 maunds more than the previous year. The increase, however, was solely due to the accumulation of a reserve stock of Baragra salt which has

Production—Loss and Wastage.

been going on since the productive capacity of the Runn sources was doubled by the opening of the new works at Udu in 1881-82. Everywhere, except at Khárághoda, the stocks had been reduced by the increased sales of the previous year, notwithstanding that the crops brought to account during that year, excluding Khárághoda, were well up to the average, except in Portuguese Territory, and including Khárághoda, fell little short of the crop of 1882, the largest ever recorded. The stock at Bulsár (*b*) was practically exhausted at the beginning of the year under report, and was lower than at the beginning of 1883-84 by nearly 3½ lákhs in the Rest of the Presidency (*c*), *i.e.* the North and South Konkan works. There was a decrease also of about 4 lákhs in the stocks in Portuguese Territory (*d*); but as this corresponds pretty nearly with the decrease in the production at the Goa works during 1883-84 as compared with the previous year, it may for present purposes be left out of account.

Season.

43. During the year under report the process has been repeated. The season of 1884 was a favourable one. Owing partly to this circumstance and partly to extensions of manufacture, the new crop brought to account has been larger than the large crop of 1883 by about 385,000 maunds, and the increase has this time been entirely in Bulsár (*b*) and the Rest of the Presidency (*c*) and Portuguese India (*d*), *i.e.*, in the stocks affected by last year's depletion. As was noticed in paragraphs 93 and 94 of last year's report, the number of pans worked at Khárághoda and Udu (*a*) was smaller, and manufacture was retarded by the late fall of rain in 1883 and the coldness of the weather. The out-turn consequently fell short of that of the previous season by about 2¾ lákhs. At the Bulsár works, on the other hand, the increase amounted to about 80,000 maunds, in the North and South Konkan to about 500,000, and in Portuguese Territory to about 85,000. But the demand was again greater than the fresh supply everywhere except at Khárághoda, and at the close of the year the balance at the Bulsár works was still only about 18,000 maunds, while in the rest of the Presidency and in Portuguese Territory it is lower than in 1883-84 by nearly 2 lákhs and over 1 lákh respectively.

Additions during the year.

Closing balances.

Loss and Wastage.

44. This result has been to some extent assisted by the large percentages exhibited this year under Loss and Wastage, for which I have not as yet been able to account altogether to my own satisfaction. It may be explained, however, that the item includes, besides actual loss from pilfering, smuggling and exposure, the difference between the estimate of the weight of the crop made when it is first stored, according to which it is brought to account to begin with, and the actual quantities as ascertained, or more correctly re-estimated, from time to time in the course of the year. In the case of Baragra salt the weight stored in each compartment or heap is recorded according to an average obtained by weighing a certain number of waggon loads out of those stored each day, and the loss and wastage represents the deficiency discovered in the compartments or heaps weighed out for sale and cleared during the year. As the percentage is calculated, not on the *issues*, but on the *entire stock* of the year, the increase shewn as compared with last year is accounted for by the fact that the issues, and consequently the deficiencies brought to account during the year, have been considerably larger, while the total stock owing to the falling off in the crop was considerably smaller, than in 1883-84.

Explanation of increase at the Runn Works.

At sea-side works.

45. In the case of the sea-side works the crop is brought to account in some tálukás according to a rough method of calculation based on the dimensions of the heaps which was introduced experimentally by Mr. Pritchard. In others the old method

Distribution. Baragra Salt.

of estimating by eye is still followed. The actual weight is only finally determined when the heap is cleared; but the estimates of the contents of the heaps are revised as often as there may seem to be occasion to do so, and the larger clearances effected during the year are not of themselves sufficient to account for the increase in the quantity written off. The explanation is probably to be sought in the fact that the original estimates have to be made in the busiest part of the year, when issues are at their height, and storage has to be looked after at the same time, and that the busier the season the less likely they are to be accurate. The increase, it is to be observed, occurs chiefly in the tálukás where the system of estimate by eye is still in force, and points to the advisability of extending to them the rule of computation introduced by Mr. Pritchard, or of some other means of securing more trustworthy results. This question has for some time been under consideration, and will, it is hoped, be dealt with during next season.

Decrease at works in Portuguese Territory.

46. In Portuguese Territory the percentage is smaller; that reported last year having been the result of exceptional causes.

Distribution. Baragra Salt.

47. The system employed for the distribution of Baragra salt has been described in paragraphs 35 to 37 of last year's report, and in the following remarks and tables the grouping under the heads of issues for Local consumption and for Central India respectively, indicated in paragraph 39 of that report, has been maintained.

48. The distribution of the issues for 1884-85 as compared with the previous year is shown below:—

	1883-84.					1884-85.				
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Khárághoda	34,265 20	407,397 0	15,516 0	181,865 0	639,043 20	37,150 20	458,916 0	24,030 0	168,037 0	688,133 20
Ahmedabad Depôt ..	103,409 0	....	....	27,978 0	131,387 0	113,553 0	....	....	29,875 0	143,428 0
Contractors' Agencies.	340,083 0	300 0	57 0	85,336 0	425,776 0	338,948 0	....	....	173,447 0	512,395 0
Total ..	477,757 20	407,697 0	15,573 0	295,179 0	1,196,206 20	489,651 20	458,916 0	24,030 0	371,359 0	1,343,956 20

Regarded according to method of distribution.

The total increase in the issues, amounting to 147,750 maunds, is distributed over all the three agencies employed.

Issues from Khárághoda.

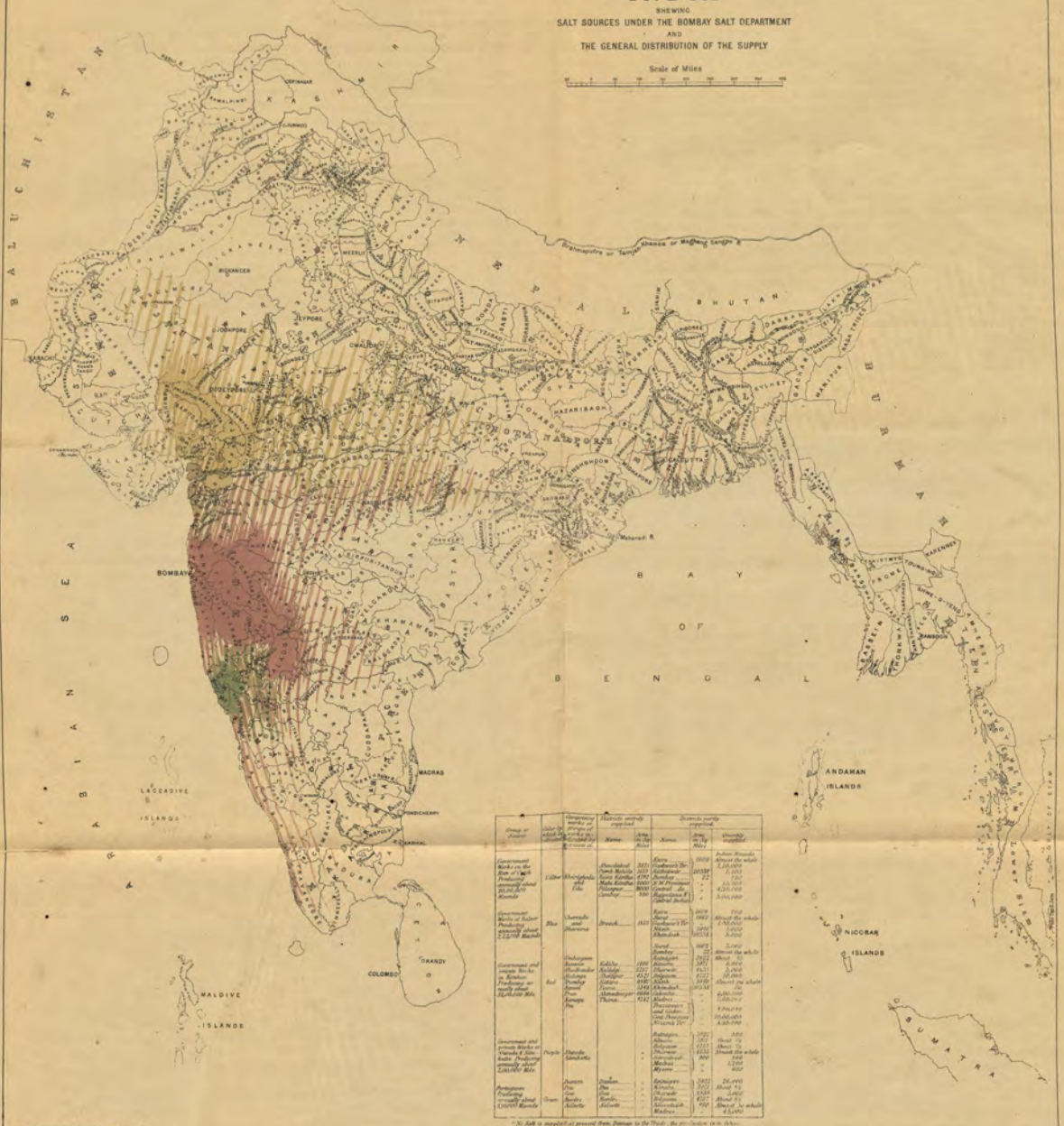
49. In direct sales to traders, &c., from the stores at Khárághoda the net increase amounts to 49,090 maunds,—issues for Local Consumption, the Central Provinces and the North-West being better than last year by 2,885 maunds, 51,519 maunds, and 8,514 maunds respectively, while those for Central India and Rájputána have fallen off to the extent of 13,825 maunds. It will be observed that a comparatively small quantity only is issued from the stores for Local Consumption. About two-thirds of the whole quantity goes to the Central Provinces, which are supplied with Baragra salt exclusively from the stores, and of the remainder the greatest part has hitherto gone to Málwa under Central India. I say hitherto, for the reason that within the last few weeks large indents have been made on the stores for salt for the North-West and Punjab, and it remains to be seen whether this demand will be repeated in future years.

From the Ahmedabad Depôt.

50. In sales from the Ahmedabad Depôt the increase amounts to 12,041 maunds. The issues are almost entirely for local consumption in the surrounding districts; but a certain quantity, this year amounting to 29,875 maunds, is also taken as return loads by Vanjaris and cartmen from Málwa and Rájputána whose way lies

Map
OF
INDIA
SHEWING
SALT SOURCES UNDER THE BOMBAY SALT DEPARTMENT
AND
THE GENERAL DISTRIBUTION OF THE SUPPLY

Scale of Miles



Group of Factories	Colour by which each group is distinguished on the Map	Comparative quantities of produce of each Group of Factories	Districts mainly supplied		Districts partly supplied.		
			Name.	Area in Miles	Name.	Area in sq. Miles	Quantity supplied.
Government Works on the Run of Cutch Producing annually about 20,00,000 Maunds	Yellow	Khavda and Pilu	Ahmedabad	3471	Kaira	1602	Indian Records Almost the whole
			Ranch Mahals	3031	Godhawi Tr.		2,10,000
			Kaira Konkan	1747	Kathiawar	20,329	1,000
			Mahi Kanthas	3000	Bombay	12	100
			Rewakantha	8000	N.W. Provinces	-	10,000
					Central do	-	4,00,000
					Rajputana & Central India	-	3,00,000
Government Works at Sabarmati Producing annually about 2,12,00 Maunds	Blue	Sabarmati and Dharoma	Broach	1613	Kaira	1602	700
					Sarat	1960	Almost the whole
					Godhawi Tr.	-	1,50,000
					Nasik	1898	1,000
					Khandesh	10158	8,000
Government and private Works in Kathiawar Producing annually about 20,00,000 Mds.	Red	Dahegam Ascoli Dholka Bhadkodar Nalsagar Dholera Pradeep Kanoj Pen	Kaira	1602	Surat	1602	5,000
					Bombay	22	Almost the whole
			Ahmedabad	3471	Ahmedabad	3471	6,000
			Nalsagar	1221	Dholera	1431	5,000
			Dholera	1431	Jalgaum	6121	10,000
			Cutch	8165	Nasik	1898	Almost the whole
			Surat	1249	Khandesh	10158	Do
			Ahmedabad	3696	Colombo	-	6,00,000
			Thana	9242	Madras	-	1,00,000
			Pen		Travancore and Cochin	-	9,00,000
					Coast Provinces	-	15,00,000
					Nizams Dr.	-	3,50,000
					Ratnagiri	3722	500
					Kolaba	2047	Almost the whole
					Belgaum	4311	Do
Government and private Works at Aden Producing annually about 2,50,000 Mds.	Purple	Chavda Gandhole			Dharwar	4335	Almost the whole
					Coimbatore	800	500
					Madras	-	1,200
					Mysore	-	900
Portuguese Producing annually about 1,50,000 Maunds	Green	Asseem Dio Goa Bardez Salcette	Canara		Ratnagiri	3722	26,000
			Dio	-	Kolaba	2047	Almost the whole
			Goa	-	Dharwar	4335	3,000
			Bardez	-	Belgaum	4311	Almost the whole
			Salcette	-	Coimbatore	800	Almost the whole
					Madras	-	4,5,000

* No Salt is supplied at present from Damaun to the Trade, the production of the Salterns to be restricted to what is required for the Portuguese Territory at Damaun.

Govt Photozincos Office, Poona, 1885

Distribution, Baragra Salt

through Ahmedabad. During the year under report the traffic of this description with Málwa has fallen off, and that with Rájputána increased, the net result being an increase of 1,897 maunds. The remaining 10,144 maunds are in the sales for Local Consumption.

from the Agencies

51. In sales from the Agencies there is a total increase of 86,619 maunds after allowing for a small decrease of 1,135 maunds in issues for Local Consumption. The supply from the Agencies is, properly speaking, limited to issues for Local Consumption, and for Central India, Rájputána and Málwa, in or near which provinces some of the more recently established agencies are situated. The trifling issues for the Central and North-West Provinces shewn in last year's report were exceptional. It will be understood that the marked increase in the issues from the agencies in Central India is to be considered side by side with the decline noted above, paragraph 49, in the direct issues from the stores to traders in the same locality, with whom these agencies come into immediate competition. It is satisfactory to find that the general decline in the direct issues is by comparion so small, and it may be hoped that the presence of the agencies will ultimately tend less to supplant the private dealers than to create a new demand. The effect on the issues to the stations more particularly concerned will, however, be noticed further on. The figures for Málwa probably include this year some of the demand which last year went to swell the increase shewn in issues from the agencies serving the adjoining district of the Panch Mahâls (*vide* paragraphs 40, 41 of last year's report). But even allowing for this, the clear increase in the whole business done with the localities served by the new Central India agencies is over 60,000 maunds.

Effect of extension of Agency system upon private trade.

52. In connection with this branch of the subject it may be noticed that new agencies have been sanctioned, since those mentioned in paragraph 35 of last year's report were opened, for the additional stations noted in the margin. No issues had, however, been made from them up to the end of the year.

R.-M. Railway.
1. Barnagar.
2. Ujjain.

G. I. P. Railway.
.. Jabalpur.
34 Gadarwára.

Regarded according to destination.

for Local Consumption.

53. Turning now to the consideration of the issues according to their destination, it will be observed that the total issues recorded as for Local Consumption from the works, the Ahmedabad Depôt, and the Agencies together, exceed those of 1883-84 by 11,894 maunds, which is accounted for as under:—

District.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	8,629 20	7,517 20	80,818 0	85,008 0	30,527 0	30,454 0	119,974 20	122,979 20
Kaira	123 0	..	811 0	695 0	97,661 0	96,518 0	98,600 0	97,213 0
Panch Mahâls	..	..	9 0	..	68,800 0	54,932 0	68,809 0	54,932 0
Gáikwár's Territory ..	11,800 0	14,125 0	3,412 0	4,506 0	91,884 0	98,310 0	107,096 0	116,941 0
Mahi Kántha Agency ..	5,547 0	3,763 0	16,730 0	21,138 0	8,368 0	10,965 0	30,645 0	35,866 0
Rewa Kántha Agency ..	..	..	1,571 0	2,164 0	11,680 0	15,368 0	13,251 0	17,532 0
Pálanpur Agency	6,448 20	10,030 20	..	..	24,243 0	25,433 0	30,691 20	35,463 20
Káthiáwár Agency.. ..	1,577 20	1,492 20	..	..	..	..	1,577 20	1,492 20
Cambay	..	..	58 0	42 0	6,920 0	6,968 0	6,978 20	7,010 0
Bombay	135 0	222 0	..	..	..	..	135 0	222 0
Total ..	34,265 20	37,150 20	103,409 0	113,553 0	340,033 0	338,948 0	477,757 20	489,651 20

Ahmedabad, the Gáikwár's Territory, the Mahi Kántha, the Rewa Kántha, and Pálanpur took, in all, about 27,124 maunds more than in the previous year. On the other hand, the Panch Mahâls shew a decrease of 13,877 maunds, probably because less salt is now drawn by Málwa from the Panch Mahâls. This view appears to be borne out by the fact that of the increase noticed above in the sales from agencies for Rájputána, Málwa and Central India, Málwa contributes about 32,500 maunds.

Distribution, Baragra Salt.

Including issues free of duty to certain Darbárs.

54. The issues for Local Consumption include, as they did last year, 1,531 maunds 20 seers of free salt issued to the Darbárs of Pátri, Jhinjhúváda, Rádhanpur, and Cambay as compensation for the withdrawal of their right to manufacture for themselves.

	Mds.	s.
Pátri	340	20
Jhinjhúváda ...	340	20
Rádhanpur ...	340	20
Cambay... ...	500	0
Total ...	1,531	20

for Central Provinces.

55. The Central Provinces took 51,219 maunds more this year than in 1883-84, and have thus more than recovered the ground then lost. The subjoined statement gives the quantities conveyed to each station in those provinces during the year under report and in the previous year :—

Names of Stations.	1883-84.	1884-85.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Kampti or Badnera	24,237	26,700	2,463	...
Nágpur	1,527	1,602	75	...
Harda	31,503	25,899	...	5,604
Timarni	4,560	3,204	...	1,356
Sioni	22,956	17,088	...	5,868
Itársi	12,348	10,947	...	1,401
Bagra	9,276	9,078	...	198
Semri	3,378	5,340	1,962	...
Sohágpur	11,814	12,549	735	...
Piparia	3,168	9,078	5,910	...
Bankheri	11,547	11,748	201	...
Gadarwára	40,938	47,793	6,855	...
Sihora or Bohoni...	687	534	...	153
Kareli	29,925	46,668	16,743	...
Narsingpur	5,592	6,141	549	...
Kirkian	...	267	267	...
Chindwára	29,010	31,239	2,229	...
Jabalpur	91,434	102,261	10,827	...
Deori	10,344	11,748	1,404	...
Sehora Road	13,245	10,947	...	2,298
Salimnabád	8,244	6,942	...	1,302
Katni	34,107	47,793	13,686	...
Myhera	420	534	114	...
Hoshangabád	3,702	8,010	4,308	...
Pagdhal	267	...	...	267
Sháhpura	2,481	3,471	990	...
Duleria	687	1,335	648	...
Saugar	300	...	...	300
Total ...	407,697	458,916	69,966	18,747

About $\frac{3}{5}$ths of the total increase is made up by larger exports to Kareli, Jabalpur and Katni.

for the North-West Provinces.

56. The demand for Baragra salt in the North-West Provinces again shows an increase almost as marked as that noticed in the last report :—

Names of Stations.	1883-84.	1884-85.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Benares	5,172	8,277	3,105	...
Tarighat	9,810	9,345.	...	465
Agra	534	6,408	5,874	...
Nawagaum	57	...	...	57
Total ...	15,573	24,030	8,979	522

The quantity of salt taken during the current year exceeds that taken in 1883-84 by 8,455 maunds, and is nearly five times the

Distribution. Baragra Salt

Abolition of limit on weight of bags booked under special class conditions

quantity exported in 1882-83. The sales for Agra were this year nearly as large as those for Benares and Tarighát. The question of taking salt in 2½ maund instead of the usual 3 maund bags, referred to in paragraph 43 of the last year's report, was settled, for the time being, by the exemption of salt, booked under special class conditions over the East India Railway, from the restriction limiting the weight of the bags, with effect from the beginning of January last. The limit had already been abolished on the Rájputána-Málwa, Bombay and Baroda lines, so that for consignments booked as far as Agra all cause of complaint was removed.

57. I may mention here that in connection with the demand for the North-West Provinces—which, as already noticed above, paragraph 49, has recently sprung up—the question was revived, on the ground that the restriction still affected consignments booked to stations beyond Agra. The Agent of the Oudh and Rohilkhand Railway, which is the line most immediately concerned, very courteously removed the restriction as soon as the matter was brought to his notice, and from further communications since received it appears that there is now no impediment to the transport of salt on the most favourable terms by any of the lines serving that part of India.

58. The total issues for Central India shew an increase of 76,180 maunds, arrived at as follows :— for Central India

Districts.		From							
		Khárághoda.		Ahmedabad. Depôt.		Contractors' Agencies.		Total.	
		1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Rájputána	Rájputána	1,509	94	19,441	24,685	13,746	42,204	34,696	66,983
	Málwa, including Holkar's Territory	180,152	166,074	8,537	5,190	51,433	83,975	233,414	255,239
Central India Agency.	Sindia's Territory	204	..	..	..	9,090	24,321	16,002	24,321
	Central India and Bhopál.	..	1,869	..	..	4,947	8,886	4,947	10,755
	Bengal	..	..	..	..	6,120	14,061	6,120	14,061
	Total ..	181,865	168,037	27,978	29,875	85,336	173,447	295,179	371,359

Of the provinces included under this division, Rájputána shews an increase of 32,287 maunds; Malwa, of 21,825 maunds. Rajputána. Málwa.

59. The remarks made in paragraph 45 of last year's report regarding the importance of the Vanjara traffic as compared with the rail-borne trade with Rájputána-Málwa and Central India were, as I find on closer examination, somewhat misleading. Of the Vanjara traffic noticed in former years, only a small proportion consisted of consignments taken direct from the works or from Ahmedabad, the bulk being made up by removals from the nearest Contractors' Agencies in British Territory, to which the salt is in the first instance conveyed by rail. In respect of traffic of this description there is, of course, no direct competition between the two carrying agencies, the one being supplementary to the other. Vanjara Railway.

60. The Vanjara traffic assumed in 1881-82 a fictitious importance owing to restrictions imposed in that year, at the instance of the Government of India, on exports of Khárághoda salt to the localities in question. The result was that, as explained in paragraphs 97 to 100 of the report for that year, the supply which could not be obtained by direct indents on the works was to a great extent made up by the Vanjaras, who bought salt at the nearest agency and conveyed it to the seat of the demand. As was noticed in paragraph 37 of the last year's report, the Agencies are treated as branches of the main stores, and removals from them for Central

Distribution. Baragra Salt.

India, Rájputána and Málwa have been hitherto treated as removals by Vanjaras, and excluded from the figures of rail-borne traffic with those provinces, which shew only consignments despatched direct from the works on indents from private traders. This was correct enough as an illustration of the state of affairs which was brought about by the restrictions imposed in 1881-82, and as long as the intervention of Vanjaras and cartmen was required for the conveyance of the salt, as above noticed, to places out of the Presidency. But the case has been altered by the opening,* since last year, of agencies at the stations noted in the margin, which are themselves within the limit of Rájputána, Málwa and Central India. Issues from these agencies for the provinces within which they are situated, cannot, of course, be regarded as part of the Vanjara traffic, and the diminution of the latter is the result of the withdrawal of the restrictions on export, and the extension of the Agency system, rather than of any direct competition between rail and road.

In Rájputána.	*In Málwa.*
Roha.	Neemuch.
A'bu Road.	Mandesar.
Kevarli.	Jaora.
Rohera.	Ratlám.
In Central India.	
Gwalior.	
Ujjain.	
Barnagar.	

Direct traffic by road.

61. The direct traffic by road is practically limited to the small quantity taken from the Ahmedabad Depôt, as noticed above, paragraph 50, of which 24,685 went this year to Rájputána and 5,190 to Málwa against 19,441 and 8,537 respectively last year.

Direct traffic by rail.

62. The figures of direct consignments by rail to stations in Rájputána are not available; but the quantity, excluding what was supplied for issue from the Agencies, is altogether insignificant. The consignments despatched to stations in Málwa and Central India in 1883-84 and 1884-85 are exhibited below :—

Names of Stations.	1883-84.	1884-85.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Barwai	210	...	...	210
Mhow	18,780	20,292	1,512	...
Indore	70,935	84,906	13,971	...
Ujjain	35,061	36,846	1,785	...
Barnagar	13,245	12,015	...	1,230
Ratlám	3,570	801	...	2,769
A'jnod	267	...	...	267
Chambal	2,004	2,403	399	...
Ranija	6,375	3,738	...	2,637
Jaora	6,510	...	...	6,510
Mandesar	17,220	267	...	16,953
Pahlia	1,374	1,068	...	306
Dhodar	1,890	1,068	...	822
Fatehabád...	1,374	2,670	1,296	...
Runápur	420	...	...	420
Total ...	179,235	166,074	18,963	32,124

It will be understood that these figures do not include salt sent to the Agencies at the stations printed in italics, or to Neemuch and Gwalior, which would amount to about 25,000 maunds in 1883-84 and about 92,000 in 1884-85. It is to the establishment of these agencies that the net decrease of 13,161 maunds above shewn is attributable. At Ratlám, Jaora and Mandesar they seem, for the present, to have almost entirely superseded direct indents. This result, however, is probably connected with an agitation now on foot among the merchants of those places, to obtain salt on the same terms as the Govern-

* Those at Roha and Kevarli have since been closed again.

Distribution. Baragra Salt.

ment contractor, and may disappear when that question has been decided. At Indore, it will be observed, there has been a considerable increase.

General progress of Bāragra Salt trade.

63. The following table shows the sales of Baragra salt since 1873-74:—

Years.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rájputána.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	341,273	189,455	.....	79,364	610,092
1874-75	390,056	253,335	.....	25,424	668,815
1875-76	483,137	272,890	.. ...	49,172	805,199
1876-77	461,520	317,475	.....	51,798	830,793
1877-78	467,992	419,127	.....	89,237	976,356
1878-79	471,448	482,370	25,410	119,635	1,098,863
1879-80	380,888	539,280	112,770	313,481	1,346,419
1880-81	362,603	403,611	59,220	229,884	1,055,318
1881-82	477,934	34,232	.....	309,911	822,077
1882-83	448,885	428,610	5,460	284,712	1,167,667
1883-84	477,757	407,697	15,573	295,179	1,196,206
1884-85	489,651	458,916	24,030	371,359	1,343,956

The total for 1884-85 is higher than for any of the past eleven years, except 1879-80, and is 382,338 maunds above the average. It falls short of the sales of 1879-80 by 2,463 maunds only. The sales for local consumption are altogether the highest recorded since the opening of the Khárághoda works. The exports to Central Provinces, Central India, and Rájputána were also considerably above the average, and the general progress of the trade, both local and for export, may be regarded as very satisfactory.

Sea Salt.

64. The following comparative statement shows the quantities of sea salt which passed into consumption within and without the Presidency from the works in Gujarát, the Konkan and Kánara in British Territory, as well as from those in Portuguese Territory, with the chief divisions of the exports:—

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabár.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	..	..	..	..	..	..	..	..	..	..
Umbargaon	..	..	..	..	..	..	..	..	..	..
Bassein, Ghodbandar, Mátunga, Trombay, Uran and Pen..	984,119	1,116,065	4,437	11,978	553,144	636,105	514,307	407,286	807,849	861,808
Shiroda..	..	..	..	..	..	..	..	..	..	..
Sánikatta	..	..	..	..	..	..	..	..	1,028	1,422
Total ..	984,119	1,116,065	4,437	11,978	553,144	636,105	514,307	407,286	808,877	863,230
Portuguese India	136	..	..	..	..	..	..	..	46,702	25,996
Grand Total ..	984,255	1,116,065	4,437	11,978	553,144	636,105	514,307	407,286	855,579	889,226

From	For Export to				For Local Consumption.				Total.	
	Foreign Malabár (Travancore and Cochin.)		Mysore.		In Portuguese India.		Within the Presidency.			
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	..	..	..	..	..	..	222,318	275,117	222,318	275,117
Umbargaon	..	..	..	..	..	..	8,323	12,875	8,323	12,875
Bassein, Ghodbandar, Mátunga, Trombay, Uran and Pen..	400,712	440,716	..	..	..	..	1,672,924	1,655,430	4,937,492	5,129,368
Shiroda..	..	..	..	..	..	..	46,940	46,413	46,940	46,413
Sánikátta	..	..	280	780	..	..	181,017	151,616	182,325	153,818
Total ..	400,712	440,716	280	780	..	..	2,131,522	2,141,451	5,397,398	5,617,611
Portuguese India	..	..	..	..	165,446	146,413	301,846	178,082	514,130	350,491
Grand Total ..	400,712	440,716	280	780	165,446	146,413	2,433,368	2,319,533	5,911,528	5,968,102

Distribution.
Sea Salt.

Issues from works in British Territory.

65. The sales at the Bulsár works exceeded those in the previous year by 52,799 maunds, owing chiefly to the large crop of previous season and the stoppage of sales of Daman salt.

From Bulsár.

From Umbargaon.

66. The sales from the Umbargaon salt-works shew an increase of 4,552 maunds. This may also be attributed to the stoppage of sales at the Daman works, which lie between Bulsár on one side and Umbargaon on the other.

From works in the neighbourhood of Bombay.

67. The issues from the works in the neighbourhood of Bombay were larger by nearly two lákhs than in 1883-84, there having been an increase in every táluka except Bassein and Ghodbandar.

From Shiroda and Sanikatta.

68. In both these works there is a decline, amounting in the case of Shiroda to 527 maunds, and of Sanikatta to 28,507 maunds, which has already been noticed above, paragraph 38, as exceptional. The demand in the case of Shiroda is entirely, and of Sanikattta almost entirely, for consumption in British districts. Sanikatta exports small quantities to Mysore and British Malabár, in both of which there is a slight increase this year.

Issues from works in Portuguese Territory.

69. There is a large decline in the issues from works in Portuguese Territory, amounting altogether to 163,639 maunds and affecting all branches of the demand. It is attributable—except in so far as the smaller issues to the Portuguese Government included under consumption in Portuguese India, which will be noticed further on, are concerned—entirely to exhaustion of stocks and curtailed production during 1883-84 brought about by the arrangements then in force for the confinement of manufacture to certain selected localities, and the almost complete discontinuance of sales to the trade.

Total issues from works in British and in Portuguese Territory together.

70. Taking the works in British and in Portuguese Territory together there is a small increase of 56,572 maunds in the total issues from all sources. It will be seen that the decrease in the Portuguese works goes far to counterbalance the almost general increase elsewhere, and, to a certain limited extent, accounts for it, as at Bulsár and Umbargaon and in some branches of the trade at the works round Bombay. But, as the following examination of the issues according to the locality of consumption will show, the most remarkable fluctuations have occurred in markets to the supply of which the Portuguese works do not contribute, such as the Central Provinces, Central India, the Nizám's Territory, Calcutta, and Foreign Malabár.

Issues for various markets.

71. In considering the issues from this point of view it may be as well to premise that the quantities assigned to Calcutta and British and Foreign Malabár, to which salt is exported by sea direct from the works, as also exports from Portuguese to British Territory and *vice versâ* and to Mysore, are taken from the permits covering the exports, and those to the Central Provinces, Central India, and the Nizám's Territory from monthly returns furnished by the railway companies. The balance of the issues after deducting the quantities thus accounted for, is classed under Local Consumption. Some further deduction ought, strictly speaking, to be made from this item on account of exports by road. The only information obtainable as to the extent of such exports is, however, that collected for the purposes of the Annual Report on the External Land Trade of the Presidency prepared by the Examiner of Guaranteed Railway Accounts, according to which 290,023 maunds passed the nákás established on routes taken by sea salt during the past year. It is difficult to distribute these exports with accuracy among the different groups of works and markets, and allowance will, therefore, be made for them in the lump in considering the subject of Consumption further on.

To Central Provinces:

72. The quantity of salt exported by rail to the Central Provinces and the Berárs during the year was 1,116,065 maunds, all from the works round Bombay, against 9,84,119 in 1883-84, and shows an increase of 131,749 maunds. It will be observed that the

Distribution Sea Salt

falling off noticed in last year's report has been more than made up in the case of sea salt as well as of Baragra. The reports of the Madras and Northern India Salt Departments are not yet to hand. It will be interesting to notice, when they are received, whether the increase here noticed has been accompanied by any decrease in the supply drawn from the Madras and Sambhar Lake and Pachbadra sources.

To Central India.

73. The exports to Central India shew an increase of 7,541 maunds. Their total amount is however trifling.

To Nizam's Territory

74. In the Commissioner's review of last year's report attention was drawn to the discrepancy between the figures of rail-borne exports to the Nizám's Territory there given and those embodied in the External Land Trade Report for the year. Enquiry being made it was ascertained that the difference was due to the omission, in the monthly returns furnished by the G. I. P. Railway, of the greater part of the Foreign traffic—that is, traffic booked through to stations on the Nizám's State Railway. According to the corrected figures the exports by rail to the Nizám's Territory in 1883-84 should have been 553,144 maunds instead of 391,566, and there was, therefore, an increase, as compared with 1882-83, of about 12,000 maunds, instead of a decrease of nearly 150,000. This year the exports have amounted to 636,105 maunds, and there is thus a further increase of 82,961 maunds. The whole of this salt is from the works round Bombay.

75. It should be noted that of the salt which, as above mentioned, passes the road nákás on the land frontier, the greater part also finds its way into the Nizám's Territory, chiefly at points where the railway approaches the frontier in the Násik, Ahmednagar and Sholápur Districts. Some correspondence has taken place during the year regarding the imposition of double transit or land customs duties on so much of this salt as has to pass across intervening strips of the Nizám's Territory to reach outlying British villages, such as Kharda, which are seats of wholesale trade, and from which it again passes into the Nizám's Territory. The arrangements proposed by the Darbár to remove the grievance complained of were not wholly satisfactory, and certain modifications were suggested—with what final result I am not as yet aware.

To Calcutta.

76. The exports to Calcutta are also entirely from the works near Bombay, and shew a decrease of 107,021 maunds this year against an increase of 14,377 in 1883-84. The falling off is especially marked in the Uran and Karanja Tálukás, which are the chief seats of the trade. In Trombay there was a small increase. The quantity despatched in any year, it may be observed, depends mainly on the state of the freight market. Salt is seldom exported to Calcutta except during the rains, and to the extent to which opportunities offer of sending it at nominal rates by way of ballast on board vessels proceeding thither in search of cargo.

To British Malabár.

77. In the exports to British Malabár the steady development which was noticed in last year's report, and was attributed to the increased efficiency of preventive arrangements in the Madras Presidency, has been maintained, though the increase is not so marked as in former years. Of the total quantity exported, 1,422 maunds were contributed by Sanikatta, and 25,996 by the works in Goa Territory, the latter quantity being less by 20,706 maunds than that supplied from the same source in 1883-84.

	Exports. Mds.	Increase. Mds.
1879-80 ...	414,265	.....
1880-81 ...	477,361	63,096
1881-82 ...	556,184	78,823
1882-83 ...	713,330	157,146
1883-84 ...	855,579	142,249
1884-85 ...	889,226	33,647

To Foreign Malabár.

78. The exports to Travancore and Cochin depend on the requisitions made by the Governments of those States upon their contractors. The requisitions had fallen from nearly 4½ lákhs in 1880-81 to about 3 lákhs 1882-83. They rose last year to a little over

Distribution. Sea Salt.

4 lákhs, and this year there is a further increase of 40,000 maunds. This salt pays only a nominal duty of 3 pies per maund, and is entirely supplied from the works round Bombay.

To Mysore.

79. The recorded exports to Mysore are very trifling and are all from Sanikatta. There is this year an increase of 500 maunds. A good deal of salt probably passes into Mysore, however, by road, and out of the total road exports noticed above, paragraph 71, so much as is registered at the Kánara nákás, amounting to 31,388 maunds, may be assigned to this province.

For Local Consumption.

In Portuguese Territory.

80. The quantities issued for Local Consumption in Portuguese Territory consist almost entirely of the salt indented for for the supply of their estancos by the Portuguese Government under the terms of the treaty, and of the issues for fish-curing and manure. A small quantity is also purchased at full duty rates by the Portuguese Government and the dealers for local sale. The indents this year have been lower than usual, and the quantities privately purchased were 7,505 against 12,375 maunds last year, the falling off in the latter being no doubt due to the smallness of the stocks and the high prices demanded. The result is a decrease of 19,033 maunds in the total consumption including Diu and Daman.

In British Territory.

81. The balance remaining for consumption in British districts within the Presidency also exhibits a decline of nearly 114,000 maunds, probably due to non-exhaustion of the supplies laid in last year.

Free issues.

82. The total quantity of sea salt issued free of duty was 144,411 maunds 20 seers against 145,766 maunds 29 seers and 40 tolas in 1883-84, and shews a decrease of 1,355 maunds 9 seers and 40 tolas. These issues include a quantity of 5,000 maunds sent to Janjira out of the 10,614 maunds to which the Government of that State is entitled annually under the terms of the convention already referred to. In lieu of salt lost at sea by accident 488 maunds 28 seers were issued against 1,090 maunds and 5 seers in 1883-84, shewing a decrease of 601 maunds and 17 seers. No application for such salt is granted until after minute inquiry into the circumstances of the accident and until it is satisfactorily proved that the loss was owing to circumstances over which the applicant had no control, nor usually after the consignment has passed the preventive station. A quantity of 100 maunds was sent from Daman to stock the fish-curing yard opened at Kosamba from the beginning of April last, as mentioned above, paragraph 28. 139 maunds were lent to the contractors of Government works in Goa Territory for preparing the pans. The bulk of the free issues however consists of those made under the terms of the Portuguese treaty as mentioned in paragraph 80. Details of these for the year 1883-84 and 1884-85 are given below :—

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Goa	90,853 17 20	75,527 30 0	41,203 5 0	42,857 15 0	937 0 0	70 0 0	132,993 22 20	118,455 5 0
Daman	9,956 0 0	10,214 0 0	6,043 34 0	5,034 7 0	50 0 0	....	16,049 34 0	15,248 7 0
Diu	900 0 0	600 0 0	3,168 0 0	4,380 20 0	....	....	4,068 0 0	4,980 20 0
Total ..	101,709 17 20	86,341 30 0	50,414 39 0	52,272 2 0	987 0 0	70 0 0	153,111 16 20	138,683 32 0

The issues for domestic consumption accord with the amount of the indents received from the Portuguese Government. The arrangements under which as mentioned in paragraph 39 they have undertaken to manufacture the quantity required for Goa Territory on their own account had not become operative up to the end of the year. The decrease observable in the quantity indented for in Goa is, however, probably due to anticipated receipt of a supply from their own works.

The indents for Daman were rather larger than heretofore, the British Government having recognized a claim made by the Governor of Daman to an increased allowance in view of the increase in the population of the Settlement. In Diu the quantity required up to the 31st May 1885 has been supplied, after which date the Portuguese Government will make their own arrangements. The issues for fish-curing at 6 annas a maund, shew a small increase. Those for manure are this year only 70 maunds against 937 last year.

83. The most important features in the year's transactions are the large increase in the exports both of Baragra and sea salt to the Central Provinces, of Baragra salt to Central India, Rajputana and Malwa, and of sea salt to the Nizám's Territory; the decrease in exports of sea salt to Calcutta; and the smaller quantity retained for consumption within the Presidency. Chief features of the year's transactions.

	Mds.
Baragra	489,651
Sea salt	2,319,533
Total ...	2,809,184
Add—	
Imported salt	2,921
	2,812,105
Deduct—	
Exports by road into Nizám's Territory and Mysore	290,023
Balance ...	2,522,082

Consumption.

84. The latter quantity, excluding what was consumed in Portuguese Territory, amounted this year to 2,522,082 maunds as per margin, which distributed over a population of 19,890,787 souls gives a rate of 10·43 per head. In the Presidency generally.

85. The share of the total consumption belonging to the Province of Gujarát may be estimated as under :— In Gujarát.

	Mds.
Báragra salt issued for local consumption, the whole of which is consumed in Gujarát ...	489,651
Daman salt issued to British districts in Gujarát	30,971
Bulsár salt	275,117
Konkan salt carried by rail to stations in Gujarát	16,850
Total ...	812,589
Add—	
Imported salt	13
	812,602
Deduct—	
Exports to Khándesh, &c., so far as they are known	3,740
Balance ...	808,862

The population of Gujarát being 6,709,236 souls, the average consumption per head of population comes to 9·92 lbs.

86. Deducting from the total quantity of salt consumed in the Presidency the quantity consumed in Gujarát, the balance, 1,713,220 maunds, represents the consumption of the other parts of the Presidency, *i. e.*, Khándesh, the Konkan, the Deccan, the Southern Marátha Country, and North Kánara, and for a population of 13,181,555 souls gives 10·69 lbs. as the average consumption per head. In the rest of the Presidency.

87. The corresponding figures given in the reports for the last three years have been examined with reference to the remarks made in paragraph 6 of the Commissioner's review of last year's report. As has been stated, above paragraph 74, an error of considerable magnitude was discovered in the figures for exports to the Nizám's Territory furnished by the G. I. P. Railway. The whole of the figures for

Consumption.

the rail-borne traffic of that and the two preceding years were therefore carefully checked both in this office and in the Audit Departments of the Railway Companies. The rates given by the figures amended in accordance with the results of this scrutiny, and by the addition to the quantities deducted as exported of the road-borne exports registered at the land trade nákás in Khándesh, Násik, Ahmednagar, Sholápur, Dhárwár and Kánara, are exhibited in the following table side by side with those similarly obtained for the year under report. Exports registered at the remaining land trade nákás, in the Panch Maháls and the Mahi Kántha, have not been taken into account, as they must consist entirely of Baragra salt, and have been included in the recorded issues for places out of the Presidency from Khárághoda or the Ahmedabad Depôt or the Contractors' Agencies, as the case may be :—

Years.	For the whole Presidency.		Gujarát.		Khándesh, the Deccan and other districts of the Presidency.	
	Population 19,980,787.		Population 6,709,236.		Population 13,181,551	
	Quantity of salt consumed.	Average rate per head of Population.	Quantity of salt consumed.	Average rate per head of Population.	Quantity of salt consumed.	Average rate per head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1881-82	2,325,587	9·62	708,713	8·69	1,616,874	10·09
1882-83	2,393,589	9·90	745,536	9·01	1,648,053	10·28
1883-84	2,628,669	10·87	797,024	9·77	1,831,645	11·43
1884-85	2,522,082	10·43	808,862	9·92	1,713,220	10·69

88. The figures for 1881-82 to 1883-84 are somewhat lower than those given by way of tentative correction in paragraph 7 of the Commissioner's review. The difference is due partly to corrections made in the rail-borne traffic returns, and partly to the fact that the Commissioner has apparently taken account only of road exports into the Nizám's Territory, omitting those recorded at the Dhárwár and Kánara nákás, which must also have passed out of the Presidency into Madras or Mysore. It will be seen that the figures for Gujarát remain unchanged. The exports from the Gujarát salt-works to places beyond the limits of the Presidency are limited to Báragra salt, the statistics of which kept by this Department at Khárághoda are accurate and complete, and the traffic between Gujarát and other parts of the Presidency is not affected by the mistakes discovered.

89. In these results may be found the solution of the question of the very great apparent difference between Gujarát and the rest of the Presidency in regard to the consumption of salt per head of population which has been discussed in former reports. As the figures now stand, the difference appears to be really very small. The rate for Khándesh, the Deccan and the other districts of the Presidency is still a little higher. But the excess is not more than can be readily accounted for by the difficulty of adjusting accurately the deductions to be made from the population of Gujarát on account of districts and villages in Káthiáwár, Pálanpur and the Gáikwár's Territory which depend for their supply upon local sources not under the control of this Department, and to the imperfection of the Road-borne Traffic returns. No statistics of this branch of the Land Trade were available at all before 1881-82. The routes leading out of the Presidency are still imperfectly commanded, and as regards the mode of registration, Captain LeBreton, in paragraph 84 of his report on the External Land Trade of Bombay for 1883-84 has remarked that "the registration of Road-borne Trade is effected

Consumption

"without even the assistance of weighing machines * * * * * * and statements are hardly to be depended "upon when coming from ignorant cartmen or persons who, in fear "of the imposition of some toll or tax sooner or later, probably "understate the weight or number and misdescribe the nature" . . . of their goods. It is scarcely worth while under these circumstances to carry the comparison further back than the corrected figures take us, and I therefore omit the comparative statement of the rates of consumption per head from 1872-73 given in previous reports.

90. The slight increase this year in the rate for Gujarát and the decrease elsewhere and in the consumption of the Presidency as a whole, correspond with the increase in the issues of Baragra and the decrease in those of sea salt for Local Consumption noticed under the head of Distribution.

91. In future years it will be necessary, in taking out the rates of consumption per head, to add the population of Janjira to the figures hitherto adopted, that province having become dependent on British salt-works for its supply under the terms of the Convention.

92. The following table shows the wholesale market prices of salt, as distinguished from the price at the works, in each district of the Presidency during the months of April, August and December of each of the years 1883 and 1884. The rates quoted are those given in the Price Current lists published in the *Government Gazette* :—

Wholesale market price of salt during the year.

Districts.	Wholesale Price per Indian Maund.											
	April.				August.				December.			
	1883.			1884.			1883.			1884.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bombay	2	13	4	2	13	4	2	13	4	2	13	4	2	7	8	2	13	4
Ahmedabad	2	8	8	2	8	8	2	9	4	2	8	8	2	8	8	2	8	8
Kaira	2	7	4	2	9	0	2	8	4	2	9	4	2	9	0	2	9	4
Panch Maháls	2	10	5	2	11	0	2	14	0	2	10	8	2	10	8	2	11	4
Broach	2	10	8	2	10	8	2	11	4	2	11	4	2	11	4	2	11	4
Surat	2	8	8	2	9	1	2	15	11	2	10	0	3	0	4	2	9	1
Thána	2	9	0	2	9	4	2	8	9	2	12	3	2	9	6	2	11	6
Kolába	2	10	7	2	7	1	2	12	4	2	10	4	2	7	8	2	8	9
Ratnágiri	2	11	1	2	9	3	2	11	4	2	11	8	2	9	3	2	11	8
Kánara	3	3	1	3	4	10	3	9	10	3	10	10	3	6	11	3	7	7
Násik	2	13	7	3	0	6	2	13	5	3	3	10	3	3	1	3	0	11
Khándesh	2	14	5	3	1	2	3	2	0	3	2	0	3	2	3	3	10	1
Ahmednagar	3	0	2	2	15	10	3	4	7	3	0	5	3	3	3	2	15	5
Sholápur	2	14	3	2	14	0	2	14	10	3	2	9	2	14	10	2	14	0
Poona	2	11	10	2	12	11	3	4	4	2	15	7	2	13	2	3	0	1
Sátára	2	13	3	3	1	10	3	0	10	3	2	0	3	2	0	3	0	11
Belgaum	2	15	4	2	12	6	3	5	9	3	0	3	3	4	3	2	15	9
Dhárwár	3	12	6	3	15	9	4	4	4	4	5	11	4	3	5	3	13	9
Kaládgi	3	4	9	3	7	4	3	15	2	3	11	3	3	10	2	3	6	7

93. The general decline in prices noticed in last year's report has not been maintained. In the markets dominated by the supply from Khárághoda and Bulsár, where the issue rates are fixed, the prices have been tolerably steady. Elsewhere they exhibit fluctuations as compared with the rates prevailing in the corresponding months of the previous year for which it is difficult to

assign any general reasons, and which probably depend purely upon the condition of the local markets. The average selling price of Baragra salt was Rs. 2-10-7 per maund against Rs. 2-11-4 in 1883-84, shewing a decrease of 9 pies per maund. The average selling price of sea salt was Rs. 3-0-9 per maund against Rs. 3-0-6 in the previous year, and shews an increase of 3 pies per maund, which corresponds with the curtailed supply for local consumption.

Revenue and Expenditure.

COLLECTIONS.

94. The gross collections under the head of Salt Revenue in 1884-85 amounted to Rs. 1,42,40,837-10-10 against Rs. 1,34,11,740-6-6, and shew an increase of Rs. 8,29,097-4-4. Compared with the average of the five years ending 31st March 1884 the increase amounts to Rs. 2,33,657-9-2.

95. The receipts on account of Imperial and Provincial Revenue respectively for the last five years are exhibited below, arranged under their main heads :—

	1884-85.	1883-84.	1882-83.	1881-82.	1880-81.	Average of four years ending 1883-84.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Duty on permits issued from British salt-works for home and inland consumption	1,05,30,714 14 9	97,49,443 4 4	97,32,181 10 10	1,07,31,092 7 11	1,12,88,883 4 0	1,03,75,400 2 9
2. Do. do. on exports to Calcutta ..	9,44,800 0 0	9,11,894 0 0	9,27,654 0 0	12,52,258 0 0	14,32,965 0 0	11,31,192 12 0
3. Do. do. British Malabár.	18,24,008 0 0	15,58,296 0 0	14,93,217 0 0	13,33,275 0 0	12,58,586 0 0	14,10,843 8 0
4. Do. do. at nominal rates..	6,916 13 0	6,359 7 6	4,694 8 6	4,929 15 0	7,044 11 0	5,757 2 6
5. Duty on imports by sea	5,817 3 2	12,535 0 8	13,516 2 10	5,195 10 1	1,158 0 3	8,101 3 6
6. Do. by land ..	26 11 6	30 10 10	47 13 11	82 2 9	90 9 3	62 13 2
7. Duty on salt removed from Portuguese salt-works	4,21,007 7 1	7,22,376 11 4	6,60,291 6 3	8,83,236 11 3	3,92,126 1 9	6,64,507 11 8
8. Cost price realized on do. ..	24,877 13 7	54,313 15 11	63,940 6 5	36,935 10 7	24,266 5 2	44,864 1 6
9. Sale proceeds, Baragra salt ..	3,15,115 12 9	2,48,583 10 5	2,31,655 13 1	2,28,890 7 8	1,82,745 13 1	2,22,968 15 1
Total Imperial ..	1,40,73,279 11 10	1,32,63,832 13 0	1,31,27,198 13 10	1,44,75,896 1 3	1,45,87,865 12 6	1,38,63,698 6 2
Provincial.						
10. Excise duty on excess discovered on examination of despatches at Preventive Stations and on re-weighment at places of import	5,940 5 3	5,613 3 7	5,138 15 5	6,081 7 4	6,186 13 3	5,755 1 11
11. Ground rent	31,044 15 7	29,257 0 11	30,260 11 0	30,932 12 1	26,030 7 5	29,120 3 10
12. Farms of Government salt-works	58,529 8 0	46,533 0 0	42,862 6 8	37,312 0 0	38,082 5 6	41,197 7 0
13. Proprietary rights of Government in certain salt-works ..	54,316 9 7	47,658 9 7	49,532 5 9	47,330 1 7	43,949 11 7	47,117 11 2
14. Proceeds of forfeitures and confiscations	1,073 8 3	1,967 9 0	4,117 9 7	2,654 5 0	2,777 13 7	2,879 5 4
15. Payments by Shiotris of cost of establishment employed to watch their salt-works ..	3,231 12 3	3,227 10 2	2,920 10 8	2,874 12 4	3,121 14 3	3,036 3 10
16. Miscellaneous	3,421 4 1	8,650 8 3	4,622 2 7	3,598 3 7	5,631 11 3	4,375 10 5
17. Contribution from Ports Fund towards cost of coast-guard establishment	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ..	1,67,557 15 0	1,47,907 9 6	1,49,454 13 8	1,40,783 9 11	1,35,780 12 10	1,43,481 11 6
Grand Total ..	1,42,40,837 10 10	1,34,11,740 6 6	1,32,76,653 11 6	1,46,16,679 11 2	1,47,23,646 9 4	1,40,07,180 1 8

Imperial.

96. In the items classed as Imperial there is a total increase of Rs. 8,09,446-14-10 as compared with last year, which is made up as follows :—

Items of increase and decrease.

		Rs. a. p.	Rs. a. p.
Increase in			
Item 1.	Duty on salt for home and inland consumption	7,81,271 10 5	
„ 2.	Do. on exports to Calcutta ...	32,906 0 0	
„ 3.	Do. on exports to British Malabár	2,65,707 0 0	
„ 4.	Do. in nominal duty on exports to Foreign Malabár	557 5 6	
„ 9.	Sale proceeds of Baragra salt ...	66,532 2 4	
	Total ...		11,46,974 2 3
Deduct—			
Decrease in			
Item 5.	Duty on imports by sea ...	6,717 13 6	
„ 6.	Do. land ...	3 15 4	
„ 7.	Duty on salt removed from Portuguese works	3,01,369 4 3	
„ 8.	Cost price realized on do. ...	29,436 2 4	
	Total...		3,37,527 3 5
	Net increase...		8,09,446 14 10

97. The increase in items 1, 4 and 9 and the decrease in items 7 and 8 follow naturally from the features of the year's transactions discussed under the head of Distribution. It may be noticed that the duty figures do not accurately correspond with the issues, for the reason that much of the duty is paid in advance, and that the whole of the salt covered by such payments is not removed by the end of the year. The difference this year is on the side of revenue, the issues on account of duty received before the end of 1883-84 being about 78,000 maunds only against about 154,500 maunds remaining to be issued against duty received before the end of March last. Explanation.

98. In the case of items 2 and 3 it will be observed that whereas there was a large net decrease in the quantity of salt exported, the collections shew a large increase. This, as was explained in paragraph 73 of last year's report, is due to the system of removal on credit bonds secured by deposits of Government paper, under which a very considerable part of one year's transactions appear in the cash collections of the next.

		Mds.
Decrease.		
In exports to Calcutta ...	...	107,021
Deduct Increase.		
In exports to Malabár ...	...	33,647
Net decrease ...		73,347

99. Of the total net increase above detailed, Rs. 3,23,082 are contributed by the Khárághoda and Udu works, and Rs. 4,86,364-14-10 by the sea-side works in British districts after covering the falling off in receipts from the works in Portuguese Territory.

100. The total receipts under the head of Provincial are Rs. 1,67,557-15-0 against Rs. 1,47,907-9-6 in 1883-84, shewing an increase of Rs. 19,650-5-6. The principal items of increase are the following:— *Provincial.* Principal items of increase.

	Rs.	a.	p.
11. Ground-rent	1,787	14	8
12. Farms of Government salt-works.	11,996	8	0
13. Proprietary right of Government in salt-works	6,658	0	0

101. The increase under item 11 follows from the general increase in sales; that under item 12 results from better bidding at the sale of five-years' lease of the Government salt-works in Bassein Táluka. The increase under item 13 is due to increased sales at Khárághoda and Bulsár.

102. The only item which exhibits a decrease calling for remark is No. 14—Proceeds of Forfeitures and Confiscations, the decline in which, amounting to Rs. 894-0-9, seems a little inconsistent with the increase in the number of cases and convictions noticed further on under the head of Miscellaneous. The difference observable between the total of the estimated value of confiscated goods *plus* fines imposed as there shown and the corresponding item under Collections, is due partly to the fact that the latter represents penalties *realised*, and the former penalties *imposed*, during the year, but more especially that the value of the goods liable to confiscation in any particular case is very much a matter of chance, and that to prevent injustice they are commonly released on payment of a fine in commutation, fixed with due reference to the character of the offence. Decrease.

103. Under the head of Expenditure the statement subjoined to paragraph 33 above shews an increase of Rs. 2,32,305-3-4 Expenditure.

Expenditure.

this year against a net decrease of Rs. 1,89,436-1-9 in 1883-84. Of the increase this year Rs. 72,396-12-2 occur in Imperial Services and Refunds and Rs. 1,59,908-7-2 in Provincial Services.

Imperial—Refunds.

104. The increase in refunds amounts to Rs. 3,954-8-8, and is attributable to larger demands for repayments on account of salt not removed against duty paid in advance. The frequency and amount of such demands depend on the fluctuations of the market and the private arrangements of the dealers; but, speaking generally, may be expected to be larger in proportion to the amount of business done.

Imperial—Other items.

105. The increase of Rs. 68,442-3-6 in the remaining heads debitable to Imperial is made up as follows :—

	Rs.	a.	p.
Items of increase—			
1. Purchase of boats	250	0	0
2. Purchase and storage of Baragra salt ...	25,941	14	10
3. Salt purchased and freight	68,883	9	3
4. Service haks	4,939	15	1
5. Commission	3,775	4	9
6. Minor items	235	0	4
Total ...	1,04,025	12	3
Deduct—			
Items of decrease—			
7. Pay to Superior Establishment... ...	1,828	3	7
8. Pay of Subordinate Establishment ...	31,814	1	7
9. Thatching of salt heaps	890	14	3
10. Destruction of salt	275	5	9
11. Minor items...	774	15	7
Total ...	35,583	8	9
Net increase ...	68,442	3	6

Causes of increase.

106. The increase occurs mainly in items 2 and 3, and is due to increase in the railway charges for conveyance of stocks to the Agencies to meet the increased demand for Baragra salt and to payment made in arrears to the Goa proprietors for the salt of the season of 1882 taken over from them under the terms of their agreement for the first three years of the treaty. Among the remainder,

Item 1 is the cost of a tony purchased by Mr. Oliver under the sanction of the British Delegate.

Item 4 is due to the payment of arrears of compensation to hakdárs of Bilimora as sanctioned in Government Resolution No. 3288 of 3rd October 1884 (Rs. 2,124-11-10), and to the payment of other arrears of hak allowances for 1881-82 (Rs. 2,815-3-3.)

Item 5 consists of the one per cent. commission allowed by Government Resolution No. 2671 of 4th August 1884 to the Treasurer General at Goa on payments of compensation to the non-signing proprietors and of cost price of salt taken over from the signing proprietors in Goa Territory made through him.

Causes of decrease.

107. Of the items which show a decrease, No. 7 results from the payment of acting allowances in 1883-84 in connection with Mr. Oliver's absence on privilege leave in that year. Nos. 8, 9 and 10 are due to concentration and diminution of stocks and curtailment of manufacture on Government account in Goa, Daman and Diu, and to the reduction of establishment thereby rendered practicable.

108. The increase of Rs. 1,59,908-7-2 in Provincial Services is made up as follows:—

Items of increase—

		Rs.	a.	p.
1.	Pay of Superior Supervising Establishment	9,319	4	0
2.	Travelling allowance do.	2,673	10	0
3.	Pay of Subordinate Establishment ...	1,08,309	10	8
4.	Travelling allowance do. ...	3,039	6	6
5.	Petty supply allowance ...	1,602	8	7
6.	Service stamps and bearing postage.	922	6	0
7.	Boat stores and repairs ...	1,529	14	10
8.	Dead-stock articles	1,271	4	1
9.	New scales and weights, and repairs to do.	2,172	5	7
10.	Salt Agent's commission ...	4,918	7	9
11.	Land compensation for suppression of salt-works	9,133	5	6
12.	Compensation for land taken up for Frontier Lines	5,003	7	7
13.	Petty construction and repairs ...	7,055	15	4
14.	Cost of arms and ammunition for the Frontier Establishment ...	2,237	9	8
15.	Closing up of culverts on the B. B. & C. I. Railway	1,044	7	0
16.	Cost of timber for chaukis on the Frontier	20,776	7	0
17.	Minor items	1,515	1	11
	Total ...	1,82,525	4	0

Deduct—

Items of decrease—

18.	Grain compensation	11,971	12	9
19.	Peons' belts, clothing, and tape ...	1,159	10	11
20.	Purchase of boats	5,000	0	0
21.	Cost of timber for house accommodation at Khárághoda	4,262	4	5
22.	Minor items	223	0	9
	Total ...	22,616	12	10
	Net increase ...	1,59,908	7	2

109. Of the items of increase—

Causes of increase.

Item 1 is due to the following causes:—(1) to my drawing full pay as Senior Collector from 1st December 1884; (2) to the appointment of Mr. McCann as 3rd Class Assistant Collector of Salt Revenue on Rs. 500 from 21st January 1885; (3) to the appointment of an Assistant Surgeon in place of an hospital assistant to the charge of the Khárághoda Dispensary from May 1884; (4) to the fact that Colonel LaTouche drew the full pay of the appointment of Deputy Collector, N. D., after his return from furlough; and (5) that Mr. Maidment's pay as Supernumerary Assistant Collector was increased from Rs. 200 to Rs. 250 from October 1884.

Item 2 is on account of additional travelling allowance drawn by Mr. Bulkley for the period during which he held charge of two ranges (Government Resolution No. 5980 dated 23rd July 1884), and of the difference between allowances for a full year to the Deputy Collector, N. D., and for the four months for which they were drawn subsequently to the revival of the appointment in 1883-84.

Items 3, 4 and 5 are due to the revision of the establishments in the Konkan and at the Bulsár salt-works de-

Expenditure.

scribed above, paragraphs 7 @ 18. It should be mentioned that, in the absence of any specific instructions as to the distribution of the cost of the revised establishment between the heads of Salt and Customs, the whole has been charged to the former. The increase here noticed is thus rendered larger than it should have been. On the other hand, there is a decrease under Customs corresponding to the share of the cost of the old establishments formerly debited to that head.

Item 6 results mainly from the opening of additional offices at Karanja, Jaskhar, Shewa and Dungri since October 1884 under the revision scheme.

Item 7 is on account of special repairs to the Uran and Karanja floating barges.

Item 8 represents the cost of a fire-engine for Khárághoda sanctioned in Government Resolution No. 1427, dated 19th April 1884, and of 5 steel-yards subsequently included in the sanction conveyed by Government Resolution No. 28 of the 5th January 1885.

Item 9 represents the cost of 20 platform scales with weights obtained from England in 1884-85 under the sanction given by Government Resolution No. 5033 of 23rd June 1884.

Item 10 is due to increased sales at the Agencies.

Item 11 is on account of the payment of compensation and mesne profits to the owners of suppressed salt works in táluka Málvan, in the Ratnágiri Range, as per Government Resolutions marginally noted.

	Rs.	a.	p.
Government Resolution, Financial Department, No. 1436 of 21st April 1884 ...	4,431	2	7
Do. do. No. 4287 of 3rd December 1883, and No. 716 of 1st February 1882.	80	10	9
Do. do. No. 2708 of 8th August 1884.	632	0	6
Do. do. No. 3219 of 27th September 1884, and No. 3240 of 30th idem ...	6,203	14	11

Items 12, 13, 14, 15 and 16 are on account of expenditure incurred with the sanction of Government in connection with the construction of the new patrol path and the arming and organization of the establishment, and the utilization of the railway line between Sánand and Lakhtar as an obstacle to the passage of smuggled opium, &c., on the Northern Frontier.

Causes of decrease.

110. The items of decrease may be explained as follows :—

Item 18.—This allowance was discontinued from 1st October 1884.

Item 19.—This is a biennial supply.

Item 20.—No new boats were purchased this year.

Item 21.—This depends on actual requirements for the population of the village.

111. The *net* increase in the revenue under Salt for the year amounts to Rs. 5,96,792-1-0 as under :—

	Imperial.	Provincial.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Increase in gross receipts	8,09,446 14 10	19,650 5 6	8,29,097 4 4
Deduct—			
Increase in expenditure	1,59,908 7 2	72,396 12 2	2,32,305 3 4
Net increase ...			5,96,792 1 0

Miscellaneous

Offences against salt laws.

112. Details showing the number of salt-smuggling cases in the 5 years ending 1884-85 and the number of persons arrested, tried, acquitted and convicted in connection therewith are furnished in the following table, and additional information on the subject, as well as details with regard to cases of smuggling detected at Goa, Daman and Diu, will be found in Statement No. XII :—

	Number of cases adjudicated.	Number of Persons.					Percentage of convictions on number of persons sent up for trial.	Total estimated value of confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1880-81 ...	156	256	11	245	224	21	91·43	460
1881-82 ...	163	351	24	327	283	44	86·54	448
1882-83 ...	239	279	23	256	235	21	91·79	526
1883-84 ...	139	201	14	187	164	23	88·00	140
1884-85 ...	127	218	13	205	190	15	92·68	3,173
Southern Division—								
1880-81 ...	347	549	53	496	385	99	77·62	1,888
1881-82 ...	262	360	56	304	222	52	81·02	1,604
1882-83 ...	274	466	64	402	316	85	78·60	1,277
1883-84 ...	196	292	25	267	227	38	85·00	1,682
1884-85 ...	216	316	44	271	221	50	81·55	519
Total—								
1880-81 ...	503	805	64	741	609	120	82·88	2,348
1881-82 ...	425	711	80	631	505	96	84·16	2,052
1882-83 ...	513	745	87	658	551	106	85·25	1,803
1883-84 ...	335	493	39	454	391	61	86·12	1,822
1884-85 ...	343	534	57	476	411	65	86·34	3,692

Northern Division.

113. In the Northern Division there were 127 cases against 139 in the preceding year, showing a decrease of 12 cases. Of the 190 persons convicted by the Magistrates, 26 were sentenced to imprisonment only for a total period of 452 days, or an average of 17·38 days per each; 94 persons were punished with fine only, the total amount of fines imposed being Rs. 913, or an average of Rs. 9-11-4 per head; the remaining 70 persons were sentenced to various terms of imprisonment in addition to fines. The aggregate of the terms of imprisonment awarded was 690 days, giving an average of 9·85 days for each prisoner. The total amount of the fines inflicted in these cases amounted to Rs. 346, or Rs. 4-15-0 per head. The percentage of convictions in the current year was 86·34 against 88·00 in the previous year. The total value of confiscations was very much in excess of that in the past year. Besides these, 63 cases were detected by the officers of the Police, A'bkári and Opium Departments in the Kaira District and taken direct to the Magistrates, without the intervention of this Department. In these cases 66 persons were implicated all of whom were convicted. The total quantity of salt seized amounted to about 14 maunds.

Southern Division.

114. In the Southern Division there were 216 cases against 196 in 1883-84, shewing an increase of 20. Of the 221 persons convicted, 68 were sentenced to imprisonment only for a total period of 3,009 days, or an average of 44·25 days each; 141 persons were sentenced to pay fine only. The total amount of the fines inflicted was Rs. 1,010, which gives an average of Rs. 7-2-7 per head. The remaining 12 persons were sentenced to various terms of imprisonment in addition to payments of fine. The total term of imprisonment awarded was 374 days, or an average of 31·16 days for each prisoner. The total amount of fines inflicted amounted to Rs. 519, or Rs. 43-4-0 per head. The percentage of convictions was 81·55 against 85·00 in 1883-84. The seizures, though greater in number, were comparatively unimportant.

Departmental administration at Khárághoda and Udu.

115. The number of pans worked this year at Khárághoda was 203 against 224 in 1883-84, or 21 less than in the past season.

Brine was let into the first pan on the 31st October 1884 and into the last on the 31st December 1884. The flow of brine into the first pan was stopped on the 20th March 1885 and into the last pan on the 10th April 1885. The first pan was cleared on the 27th March and the last on 24th April 1885. No pan yielded more than a single crop. The largest crop in a single pan was 6,993 maunds and the smallest 1,417 maunds. The total crop of the season of 1884-85 at the Khárághoda works was 848,988 maunds against 870,408 maunds, showing a decrease of 21,420 maunds.

116. At Udu the number of pans worked this year was 236 against 246, or 10 less than in the past season. Brine was let into the first pan on the 1st November 1884 and into the last on the 21st December 1884. The flow of brine was stopped in the first pan on the 14th March 1885 and in the last on the 14th April 1885. The first pan was cleared on the 3rd April 1885 and the last on the 27th idem. The largest outturn of a single pan was 7,994 and the smallest 1,828 maunds. The total outturn of the Udu works was 1,084,083 maunds against 1,077,804 maunds, showing an increase of 6,279 maunds. The stock in hand being large, quality rather than quantity was aimed at, and 31 pans altogether in which the brine was weak were closed. The average production of each pan was however considerably higher than last year both at Khárághoda and at Udu, and the total outturn amounted to 1,933,071 maunds, or only 15,141 less than in 1883-84. This decrease will appear in the stock account for 1885-86.

Storage operations.

117. The storage of the season's crop commenced at Khárághoda on the 10th April 1885, two days later than last year, and at Udu on the 2nd May 1885, and was completed for Khárághoda on the 1st May 1885, and for Udu on the 24th idem, the total time taken being about the same. The Railway company this year provided a sufficient number of ballast wagons of the usual pattern, and the storage was completed without further hitch than was occasioned by the temporary disablement of one of the engines employed.

Population of new village.

118. The total population of Khárághoda was 1,440 souls against 1,363 in the previous year. During the year under report there were 34 deaths against 31 in 1883-84. The number of births was also 34 against 33. No epidemic prevailed, and the public health was on the whole satisfactory. The number of out-patients treated at the dispensary during the year was 2,975, and of in-patients 74.

Dispensary.

Water-supply.

119. The extension of the Khárághoda tank referred to in paragraph 97 of the last year's report was carried out during the year, and the amount of compensation due to the Chiefs of Pátri, Dassara and Jhinjhuváda for the land taken up was settled by a commission consisting of Captain Fordyce of the Political Department and Mr. Leckie, Assistant Collector of Salt Revenue at Khárághoda.

120. The advances to the Agrias of Khárághoda and Udu during the year amounted to Rs. 9,335, all of which will be recovered during the year now current.

SEA CUSTOMS.

SEA CUSTOMS.

General effect of the Custom Convention with Cambay and Janjira.

121. It was pointed out in last year's report that the effect of the convention with Cambay and Janjira would be practically to abolish collections on account of import duty, and considerably to reduce those on account of export duty. The Department of Sea Customs may now almost be said to have ceased to exist as an agency for the collection of revenue, and to be maintained merely for purposes of registration of licit, and prevention of illicit, sea-borne traffic.

Smuggling in Gujarát.

122. The question of the best means of dealing with the difficulty noticed in last year's report as arising out of the preval-

ence of smuggling and cargo robberies on the Surat coast, engaged the attention of myself and Mr. Cotgrave during the fair season, and the latter officer has made proposals for a redistribution of the establishment in his range and the organization of a system of Nákás and Boarding Stations along the coast, which are now under consideration, and will be submitted when the existing financial pressure is removed. In the meantime it may be noted that cases of smuggling appear to be growing somewhat less numerous, probably because the high wages now offered to seamen by the various steamer companies are operating as an inducement to the seafaring population of the villages principally concerned to take employment away from their homes during the fair season. Certain alterations have also been made by Mr. Cotgrave in the distribution of the coast-guard beats, which have had the effect of checking to some extent the practices complained of.

Revision of lists of Ports and Port limits.

123. The contemplated revision of the lists and boundaries of the continental ports of the Presidency under the Customs and Ports Acts referred to in paragraph 102 of last year's report has not yet been carried out, owing chiefly to Mr. Acworth's engagements as a member of the Mixed Commission under the Portuguese Treaty. The matter has not however been lost sight of, and will, I hope, be carried through this season.

New Bandar for Dholera.

124. The new Bandar for Dholera at Chilkhari and the road to it were completed towards the close of the year under report; but to give time to the earthwork to settle properly the formal opening of the Chilkhari, or Whittle Bandar, as it has been named, after the gentleman to whose interest in the question the improvement is mainly due, and the closing of the old Bandars at Khun and Bavliari had to be deferred till the beginning of May last. Some years' experience will be needed before the permanent success of the change can be regarded as assured.

Revenue.

125. The following table shows the various items of which the revenue under Sea Customs for 1883-84 and 1884-85 exhibited above, paragraph 33, is made up :—

	1883-84.	1884-85.	Increase.	Decrease.
	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial Revenue.				
Import Sea Customs	4,655 11 7	993 13 9	...	3,661 13 10
Export Sea Customs	5,672 4 0	5,019 9 5	...	652 10 7
Total Imperial Sea Customs ...	10,327 15 7	6,013 7 2	...	4,314 8 5
Provincial Revenue.				
Anchorage Fees	415 5 10	.....	...	415 5 10
Registry Fees under Act XIX of 1838 ...	9,203 7 6	8,013 6 10	...	1,190 0 8
Warehouse Rent and Wharfage Fees ...	1,129 5 7	647 10 5	...	481 11 2
Fees for amendment and duplicate copies of documents	715 2 0	561 5 6	...	153 12 6
Sale proceeds of derelict artioles ...	117 10 1	163 4 5	45 10 4	...
Confiscations and Penalties	1,427 10 4	836 7 2	...	591 3 2
Miscellaneous	662 9 1	479 1 0	...	183 8 1
Total Provincial Sea Customs ...	13,671 2 5	10,701 3 4	45 10 4	3,015 9 5
Grand Total ..	23 999 2 0	16,714 10 6	45 10 4	7,330 1 10
		Deduct—Increase ...		45 10 4
		Net Decrease ...		7,284 7 6

Imperial.

Import Duty.

126. Out of the total net decrease of Rs. 7,284-7-6 under this head Rs. 4,314-8-5 are in Imperial Revenue. The falling off in Import duty amounts to Rs. 3,661-13-10 and results from the abandonment under the Convention with Cambay of the Government share of the duties and fees levied at that port and to some-

Revenue.

Export Duty.

what smaller importations of foreign wines at Vengurla and Kárwár. The decline of Rs. 652-10-7 in Export duty may be similarly accounted for as the effect of the Convention with the Navab of Janjira, under which duty on exports of rice to ports in the Habsán and to the Habshi's port of Jáfarabad in Káthiáwár has ceased to be leviable. The collections of export duty at coast-ports are now practically limited to shipments of rice, chiefly from the ports of Bulsár and Trombay, to Cutch and Káthiáwár. Little or none goes to any port out of India.

Provincial.

127. Under the head of Provincial Revenue, the decrease amounts to Rs. 2,969-15-1. The Government share of the anchorage fees at Cambay, which last year amounted to Rs. 415-5-10, has been foregone under the terms of the convention. There is a further falling off of Rs. 1,190-0-8 in Registry fees under Act XIX of 1838, as the general remeasurement which commenced in 1882 is now drawing to a close. Under Confiscations and Penalties there is also a decrease, amounting to Rs. 591-3-2. Although the number of cases adjudicated was larger this year than last, as will be seen from the statement appended to paragraph 132 below, they were none of them important, and there were no large confiscations. Collections on account of wharfage and warehouse rent have fallen off to the extent of Rs. 481-11-2. The decline occurs principally at Kárwár and is attributable chiefly to the absence of circumstances leading to the detention of any large consignment on the wharf this year, but partly also no doubt to the decline in the general volume of trade noticed below, paragraph 134.

Expenditure.

128. The details of the expenditure debited to sea customs during 1884-85 and 1883-84 respectively are compared below :—

	1883-84.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.				
Refunds and drawbacks	13 0 6	152 6 0	139 5 6	.....
Total Imperial ...	13 0 6	152 6 0	139 5 6	.....
Provincial.				
Superior supervising establishment—				
Pay of officers	25,494 7 10	32,549 8 2	7,055 0 4	.....
Travelling allowance to officers.	6,627 3 3	9,491 11 6	2,864 8 3	.....
Tentage allowance to officers ...	1,019 9 10	1,310 6 4	290 12 6	.....
Subordinate establishment—				
Pay of subordinate establishment	1,25,468 6 5	98,680 7 0	.....	26,787 15 5
Grain compensation	14,414 9 6	8,361 9 7	.....	6,052 15 11
Travelling allowance ...	8,378 0 2	8,440 9 4	62 9 2	.....
Petty supply allowance ...	5,169 0 1	3,980 11 1	.....	1,188 5 0
Peons' belts	58 12 4	.....	.....	58 12 4
Service stamps and postage... ...	3,344 1 0	3,754 4 0	410 3 0	.....
Telegraph charges	94 9 0	82 5 0	.....	12 4 0
Parcel charges	1 0 0	.....	.....	1 0 0
Office rent	861 0 8	832 0 0	.....	29 0 8
Purchase of boats	.....	790 4 4	790 4 4	.....
Boat stores and repairs	3,117 1 0	3,392 11 5	275 10 5	.....
Dead-stock articles	710 10 8	655 7 0	.....	55 3 8
Gadis and takias	58 0 0	427 10 9	369 10 9	.....
New scales, weights and repairs ...	0 11 0	1 8 0	0 13 0	.....
Rewards	662 8 0	251 4 0	.....	411 4 0
Purchase of clothing for peons ...	.....	44 8 0	44 8 0	.....
Monsoon weather fences	495 4 6	544 7 4	49 2 10	.....
Petty construction and repairs ...	915 10 7	3,193 7 0	2,277 12 3	.....
Conveyance of records	114 11 6	305 2 10	190 7 4	.....
Miscellaneous	117 6 4	177 15 9	60 9 5	.....
Total Provincial ...	1,97,122 11 8	1,77,267 14 5	14,741 15 9	34,596 13 0
Grand Total ...	1,97,135 12 2	7,77,420 4 5	14,881 5 3	34,596 13 0
			Deduct—Increase ...	14,881 5 3
			Net Decrease ...	19,715 7 9

Expenditure

129. The Imperial expenditure during the year under report is made up of the following items :—

	Rs.	a.	p.
Remission of fines	91	8	0
Refund of fees for registration of cargo boats and anchorage fees	18	13	11
Refund of import, export, and transit duties at Cambay...	42	0	1
Total ...	152	6	0

Provincial.

130. The total Provincial expenditure in 1884-85 was Rs. 1,77,267-14-5 against Rs. 1,97,122-11-8 in 1883-84. The increase of Rs. 10,210-5-1 observable in the first three items—Pay, Travelling and Tentage Allowances to superior officers—has been caused by Mr. Acworth's having become entitled to a Personal Allowance of Rs. 200 a month from the 20th November 1884 and to changes in the *personnel* of the officers whose salaries and allowances have been debitable to Customs. The three most important items of decrease are nominal only, being due to the fact already noticed in para. 109 that the whole cost of the re-organized establishment of the Southern Division Bulsár and Chorási, in which grain compensation has been absorbed, has been debited from the 1st November last to Salt. The only other items which call for remark are, Service Stamps and Postage, increase Rs. 410-3-0, due to increase of correspondence, and subdivision of certain offices under the re-organization; Purchase of boats, increase Rs. 790-4-4, on account of two muchwas built for use in the Narbada and Tápti rivers under the sanction conveyed in Government Resolution No. 2906 of 29th August 1884; Gádis and Takiás, increase Rs. 369-10-9, which is a quinquennial charge; Petty Construction and Repairs, increase Rs. 2,277-12-5, chiefly on account of certain customs buildings constructed in the Ratnágiri, Kánara and Surat Ranges; and Rewards, decrease Rs. 411, due to the absence of any cases calling for specially large rewards.

	Rs.	a.	p.
Pay of subordinate establishment...	26,787	15	5
Grain compensation	6,052	15	11
Petty supply allowances... ...	1,188	5	0

Net Revenue.

131. The net Imperial revenue for the year after deducting refunds amounted to Rs. 5,861-1-2. Under the head of Provincial, the outlay, even after allowing for the relief afforded by the transfer to Salt of the entire cost of the establishment of the Southern Division, exceeded the collections by Rs. 1,60,553-3-11.

Offences.

132. The number and the results of cases under the Sea Customs Act adjudicated in 1883-84 and in the two previous years, are shown in the following table :—

	Number of cases adjudicated.	Number of cases dismissed.	Number of cases in which penalties were awarded.	Estimated value of property confiscated.	Amount of penalties awarded.
				Rs. a. p.	Rs. a. p.
Northern Division—					
1882-83	43	1	42	82 2 11	107 12 0
1883-84	21	...	21	88 8 3	293 8 0
1884-85	31	3	28	208 3 8	189 0 0
Southern Division—					
1882-83	146	2	144	727 13 6	1,019 0 0
1883-84	135	3	132	78 11 0	345 12 0
1884-85	166	4	162	416 6 9	469 0 0
Total—					
1882-83	189	3	186	810 0 5	1,126 12 0
1883-84	156	3	153	167 3 3	639 4 0
1884-85	197	7	190	624 10 5	658 0 0

There was an increase in 1883-84 of 41 in the total number of cases disposed of. The increase in the estimated value of the confiscations amounts to Rs. 457-7-2 and that in the amount of penalties to Rs. 19-4-0. The number of petty cases of landing unmanifested goods, &c., detected in the Southern Division, which as noticed in last year's report had sunk from 55 in 1882-83 to 13 in 1883-84, has this year risen again to 69, and the penalties and confiscations in respect of them have been Rs. 739-6-9 against Rs. 39-14-0 in 1883-84. There has been a similar increase in the Northern Division, the returns from which also include two cases of cargo robbery. As in the case of penalties under the Salt Act, the figures given in this table differ widely from those shown as collections under the item of Confiscations and Penalties and for the same reasons.

Trade and Navigation.

133. 101,438 vessels entered inwards at the different Continental ports of the Presidency and 99,347 vessels cleared outwards as compared with 98,084 and 97,432 respectively in 1883-84. The following table shows the total declared value of the inward and outward trade for the five years ended 1883-84, and for the year under report. These figures do not include imports and exports of Government Stores and Treasure :—

Years.	Imports.	Exports.
	Rs.	Rs.
1879-80	2,51,34,676	4,82,37,179
1880-81	2,51,18,387	5,17,41,483
1881-82	2,47,39,163	4,83,13,403
1882-83	2,68,07,463	5,16,41,556
1883-84	2,91,04,268	5,27,81,559
Total ...	13,09,00,957	25,27,15,180
Average ...	2,61,80,191	5,05,43,036
1884-85 ...	2,65,20,528	4,63,06,343
Increase ...	3,40,337	Decrease. 42,36,693

134. The fluctuations of sea-borne trade at the coast ports are noticed in detail in the Introduction to the annual volume of Trade and Navigation Statistics issued by the Reporter General's Department. For present purposes it is sufficient to say that the traffic of last year exhibits a considerable decline, attributable chiefly to short harvests generally and the partial failure of the cotton crop in particular.

LAND CUSTOMS.

LAND CUSTOMS.

Receipts.

135. With the exception of the fixed contribution of Rs. 9,000 per annum, paid by the Dharampur State in lieu of the share in the transit duties belonging to the British Government, the whole of the remaining revenue and expenditure under the head of "Land Customs" will disappear under the operation of the Customs Conventions with Cambay and Janjira. The receipts for the year under report shown above, para. 33, amount, besides the Dharampur contribution aforesaid, to Rs. 57-15-8, made up of a few small arrears due from Cambay, Re. 0-12-15 collected on the Rájpuri frontier previous to its abolition, a sum of Rs. 22-14-8 levied at Mazali as import duty on arms and wines brought by land from Goa Territory, and a few miscellaneous

items. As Goa is no longer foreign territory for the purposes of the Land Customs Acts, the recoveries at Mazali appear to have been illegal, and a reference has been made on the subject.

Expenditure.

136. An expenditure, amounting to Rs. 2,809-11-9, was incurred on the maintenance of the Rájpuri Frontier Line up to the date of its abolition. The cost of the establishment maintained at the Kiránpani Bandar in the Ratnágiri Range ceased to be debited to Land Customs from the 1st October last. As this establishment was kept up exclusively for Sea Customs work, though its cost had hitherto been debited to Land Customs, it was included in the general revision of the Southern Division. The expenditure on this account during the year under report was Rs. 283-3-2. The total expenditure under Land Customs was therefore Rs. 3,092-14-11.

A'BKA'RI.

A'BKA'RI.

137. The growth of the transactions of the Department under this head during the past six years, as will be seen from the figures given in the margin, has been very steady and very marked. Their development is chiefly due, as was noticed in last year's report, to the steps taken from time to time towards the equalization of the incidence of taxation on toddy spirits with the rates levied on mowra, and the consequently diminished preference for the former as the cheaper kind of spirit. Since 1880-81 the only distilleries in operation under this Department have been those at Uran. Mr. Pritchard, before his departure on furlough to England in February last, had given intructions for the re-licensing of the old Bhandup Distillery, the disputes as to ownership which led to its being closed in 1879-80 having been settled. It will be re-opened accordingly, but for the present on a small scale only, during the year now current.

	Gallons excised.	Duty realized.
		Rs.
1879-80 ...	4,77,459	10,56,909
1880-81 ...	5,02,859	11,54,289
1881-82 ...	5,96,748	12,57,380
1882-83 ...	7,23,832	13,98,432
1883-84 ...	8,89,195	16,02,117
1884-85 ...	8,92,810	19,65,960

138. Besides a small quantity of rectified spirit, the Uran distilleries supply most of the country spirit, other than toddy spirit, which is consumed in Bombay, and the whole of that required by the Ábkári contractors of the Thána and Kolába districts. The duty on the whole is ascertained, and that on removals to Bombay collected, by this Department, which also sends intimations of the amounts due on removals for Thána and Kolába to the district authorities by whom they are recovered direct from the contractors. It should be explained that the figures of duty realized given above include duty assessed on removals to Thána and Kolába as well as departmental collections. Up to the end of the year under report the duty collected by this Department was paid at Uran. The distillers however reside as a body in Bombay, and this arrangement entailed the conveyance of large sums of money at their risk in the first instance from Bombay to Uran, and afterwards at the risk and cost of Government from Uran to the Land Revenue Treasury at Panvel, and thence ultimately back to Bombay. Steps were therefore taken to give effect to a scheme which was originally suggested by Mr. Carey, but had remained in abeyance in consequence of the introduction of the classified system of accounts, for payment of duty in Bombay, and this new plan has now been in operation for some months.

139. The removals during the year may be classified as under :—

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	4,93,694	0	Duty collected.	14,12,736	10	7
For Thána and Kolába ...	3,98,728	4	Duty assessed.	5,51,154	5	7
Total ...	8,92,422	4		19,63,891	0	2

Rectified Spirit.	Gals.	pts.		Rs.	a.	p.
Spirits of wine	335	0	Duty collected.	2,062	5	9
Methylated spirit	52	5	Ditto.	7	3	9
Total ...	387	5		2,069	9	6
Grand Total ...	892,810	1		19,65,960	9	8

Exports to Bombay. Country Spirit.

140. The exports to Bombay in the preceding year were 415,248 gallons, and the duty realized was Rs. 10,07,019-12-2. The increase in the removals during the year under report amounted to 78,446 gallons and in the duty collected to Rs. 4,05,716-14-5. Apart from what may be called the normal growth in the demand for mowra spirit resulting from the operation of the general policy above referred to, the removals were no doubt specially stimulated by the strike among the Bombay Bhandáris, by which the supply of toddy spirit available was greatly curtailed. The increase in duty is the result partly of course of the increased quantity of spirit assessed, but more particularly of the enhancement of the rate from the 1st June 1884 from Rs. 2-4 to Rs. 2-12 per liquid gallon of strength not exceeding 25° U.P. with a *pro rata* addition for strength exceeding 25° U. P. up to 10° U.P. No spirit of strength exceeding 10° U.P. is passed for removal to Bombay. The average strength and incidence of duty were 19·9° U.P. and Rs. 2-13-7 per liquid gallon, against 19·2° U.P. and Rs. 2-6-9 in 1883-84. The increase in the incidence is due partly to the increased average strength above 25° U.P. and partly to the enhancement of the rate during the year.

Exports to the Mofussil.

141. The removals to Thána and Kolába are compared below with those recorded last year :—

	Quantity.		Duty assessed.	
	1883-84.	1884-85.	1883-84.	1884-85.
	Gals.	Gals.	Rs.	Rs.
Thána	355,943	274,038	4,22,912	3,52,747
Kolába	116,701	124,690	1,65,239	1,98,406
Total ...	472,644	398,728	5,88,151	5,51,153

Quantity exported.

The increase of 7,989 gallons in the exports to Kolába, as compared with the large decline of 81,905 gallons in those to Thána, is chiefly the result of the transfer of the Panvel Táluka from Thána to Kolába from 1st October 1883, that is, about the middle of 1883-84. The decrease of 73,916 gallons in the aggregate exports to the two districts taken together is no doubt due in

some degree to the fact that owing to religious restrictions there were no marriages among the Hindu population during the year. There have also been occasional temperance movements among the Kolis and other castes addicted to the use of spirits, probably got up in the hope of forcing the farmers to reduce their selling prices. The sums assessed as duty correspond to the quantities removed, subject to the increase arising from the enhancement, from the 1st August 1884, of the rates of duty from Rs. 1-12-0 and Re. 0-15-0 to Rs. 2 and Re. 1 per gallon of 25° U. P. and 60° U. P. respectively on removals to all parts of the Thána and Kolába Collectorates, except the Umbargaon Táluka, where the old rates of Rs. 1-8-0 and Re. 0-13-0 were allowed to stand. The rates of duty in force during the year, with their comparative incidence per proof gallon, were as under :—

Duty assessed

Rates of duty.

	Umbargaon.				Elsewhere in Thána and Kolába.			
	Per liquid gallon.		Per proof gallon.		Per liquid gallon.		Per proof gallon.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
From 1st April 1884 to 31st July 1884—								
60° U. P.	0 13 0		2 0 6		0 15 0		2 5 6	
60° to 25° U. P.	1 8 0		2 0 0		1 12 0		2 5 4	
From 1st August 1884 to 31st March 1885—								
60° U. P.	0 13 0		2 0 6		1 0 0		2 8 0	
60° to 25° U. P.	1 8 0		2 0 0		2 0 0		2 10 8	

Spirits of wine.

142. The Medical Stores Department this year again obtained their supply of spirits of wine from Madras, the result being a decline of 780 gallons in the quantity excised and of Rs. 4,856-6-8 in the duty collected under this head. The average strength of the spirit removed was 53·9 over-proof and the incidence of the duty Rs. 6-2-6 per liquid gallon, the rate of duty being the same as on imported spirit, *i.e.* Rs. 4 per proof-gallon with a *pro rata* addition for over-proof strength.

Methylated spirit.

143. 52 gallons 5 pints of methylated spirits were also supplied to Bombay, duty on which at 5 per cent. *ad valorem* amounted to Rs. 7-3-9. The exports in the preceding year were 187½ gallons and the duty realized was Rs. 26-12-11.

Collections.

144. The following table shows the total amount collected by this Department during the year as compared with 1883-84 :—

Items.	1884-85.	1883-84.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay ..	14,12,736 10 7	10,07,019 12 2	4,05,716 14 5	....
2. Do. do. on rectified spirits ..	2,062 5 9	6,918 12 5	....	4,856 6 8
3. Do. do. on methylated spirits ..	7 3 9	26 12 11	....	19 9 2
4. Duty at tariff rate on spirit manufactured at Uran and allowed to be exported to Bándra as a special case	141 8 0	....	141 8 0	....
5. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába	27,926 2 1	27,870 7 5	55 10 8	....
6. Proceeds of useless articles	11 1 3	15 0 0	....	3 14 9
7. Miscellaneous	144 14 8	....	144 14 8	....
Total ..	14,43,029 14 1	10,41,850 12 11	4,06,058 15 9	4,879 14 7

The increase exhibited will be readily understood from the remarks already made.

EXPENDITURE.

145. The expenditure incurred by this Department in connection with the management of the Uran distilleries during 1884-85, as compared with 1883-84, is shown below :—

Items.	1884-85.	1883-84.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment	12,899 10 4	10,275 8 10	2,624 1 6	.....
2. Travelling allowance to ditto...	5 10 0	5 2 0	0 8 0	.....
3. Petty supply allowance ...	87 4 0	26 14 0	60 6 0	.....
4. Service stamps and postage ...	45 3 6	40 1 6	5 2 0	.....
5. Boat stores and repairs ...	.....	23 3 6	.....	23 3 6
6. Dead stock articles	99 8 0	159 4 0	.....	59 12 0
7. Refund of establishment cess...	26,044 10 7	.....	26,044 10 7	.....
8. Horse allowance	3 13 11	.....	3 13 11	.....
9. Clothing for peons	657 2 0	.....	657 2 0	.....
Total ...	39,842 14 4	10,530 1 10	29,395 12 0	82 15 6
		Less Decrease ...	82 15 6	
		Net Increase ...	29,312 12 6	

The increase in the first item is due to the revision of the establishment with effect from 1st May 1884, as noticed in paragraph 19. With regard to item 7 it may be explained that owing to some delay in making up the accounts, the usual refund of excess recoveries on account of cost of establishment was not made in 1883-84. The refund made in 1884-85, therefore, includes excess recoveries in 1882-83 and 1883-84. The peons on the distillery establishment were furnished this year for the first time with clothing at the cost of the establishment cess The fluctuations in the other items are small and require no explanation.

Conservancy.

146. The improvement in the arrangements for the conservancy of the distillery quarter noticed in para. 124 of last year's report has been supplemented by an agreement between the municipality and the distillers by which the latter contribute a sum of Rs. 1,500 annually out of the surplus of the establishment cess to the municipal fund, on the understanding that the control of this sum, together with the proceeds of municipal taxes realized from the inhabitants of the distillery quarter shall be vested in a sub-committee, of which the Supervisor of the distilleries, who is a member of the municipal board, acts as chairman.

LOCAL FUNDS.

LOCAL FUNDS.

147. There was no change during the year in the rate of port dues, viz. 2 annas per ton in the southern and 3 annas in the northern group, nor in the number of ports. It should be noted, however, that "Madad," which is shown this year for the first time as an additional port in Appendix No. II., has all along been a Customs port in virtue of its inclusion in the list notified under date 25th January 1858, at page 218 of the *Bombay Government Gazette* of 2nd February of the same year, and is also included in the limits of Thalkhádi under the Ports Act, though it has hitherto been treated merely as a Land Customs station on the Rájpuri Frontier (*vide* para. 23 above).

148. The following table shows the revenue collected during the year in contrast with the collections of the previous year:— COLLECTIONS

Items.	1883-84.	1884-85.	Decrease.	Increase.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Port Fund.				
Port dues	23,945 0 3	22,660 4 6	1,284 11 9	.....
Proceeds of goods washed ashore.	68 13 1	30 14 0	37 15 1	.....
Do. of useless articles, &c. ...	6 5 0	50 5 0	.....	44 0 0
Fees, fines and forfeitures ...	13 8 0	7 11 0	5 13 0	.....
Total, Northern Division ...	24,033 10 4	22,749 2 6	1,328 7 10	44 0 0
Southern Port Fund.				
Port dues	50,650 13 0	48,658 14 10	1,991 14 2	.....
Proceeds of goods washed ashore.	381 15 7	168 7 6	213 8 1	.....
Do. of useless articles ...	70 13 6	50 7 5	20 6 1	.....
Miscellaneous	0 6 0	2 13 0	.....	2 7 0
Total, Southern Division ...	51,104 0 1	48,880 10 9	2,225 12 4	2 7 0
Grand Total ...	75,137 10 5	71,629 13 3	3,554 4 2	46 7 0
		Less Increase ..	46 7 0	
		Net Decrease ...	3,507 13 2	

The total amount collected was Rs. 71,629-13-3 in 1884-85 against Rs. 75,137-10-5 in 1883-84. The decrease occurs principally in the amount of port dues collected. In the Northern Division it is attributable to the poverty of the cotton crop and the depressed state of trade. The greatest falling off is in the ports of Dholera and Broach, where cotton did not arrive in the markets until the season for insuring native craft had passed. In the Southern Division it is due to a large decrease at the port of Kárwár, amounting to as much as Rs. 4,567-7-6, caused by the comparative infrequency with which the steamers of the British India Steam Navigation Company have visited that port since they have been no longer subsidized by Government to carry the mail down the coast.

149. The various items of expenditure incurred by this Department to the debit of the Port Funds during the year are contrasted below with the corresponding items in the previous year:— EXPENDITURE

By Salt Department.

Items.	1883-84.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Port Fund.				
Collection and Management—				
Establishment	323 0 0	331 10 4	8 10 4	.....
Contingencies	12 10 0	14 13 11	2 3 11	.....
Contribution to Coast-Guard Establishment...	5,000 0 0	5,000 0 0	.....	.....
Vessels and Boats—				
Establishment	525 12 8	525 0 0	.....	0 12 8
Contingencies	59 10 4	173 2 6	113 8 2	.....
Beacons and Light-houses—				
Establishment	3,162 7 6	3,281 10 3	119 2 9	.....
Contingencies	2,504 4 9	2,230 5 0	.....	273 15 9
Refunds	3 13 6	.....	.....	3 13 6
Rewards	4 8 0	6 12 4	2 4 4	.....
Carriage of Waifs	12 7 6	4 6 0	.....	8 1 6
Petty Construction and Repairs.	.....	234 8 0	234 8 0	.....
Total, Northern Port Fund ...	11,608 10 3	11,802 4 4	480 5 6	286 11 5

Item.	1883-84.	1884-85.	Increase.	Decrease.
Southern Port Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Pay of Port Officer	2,400 0 0	2,400 0 0	.....	.....
Do. of Establishment	1,657 10 7	1,605 2 8	.....	52 7 11
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Contingencies	215 12 9	187 12 6	.....	28 0 3
Removal of Waifs	59 4 6	.....	.....	59 4 6
Vessels and Boats—				
Establishment	3,390 9 1	3,538 10 7	148 1 6	.....
Contingencies	3,704 4 7	4,047 7 1	343 2 6	.....
Beacons and Light-houses—				
Establishment	8,027 14 2	8,170 6 10	142 8 8	.....
Provision to Establishment ...	854 3 6	1,181 9 5	327 5 11	.....
Contingencies .., ...	4,608 8 9	3,539 4 0	.....	1,069 4 9
Refunds	9 11 0	80 6 6	70 11 6	.....
Removal of Waifs	.....	30 3 0	30 3 0	.....
Petty Construction and Repairs.	.....	47 15 6	47 15 6	.....
Total, Southern Port Fund ...	29,927 14 11	29,828 14 1	1,110 0 7	1,209 1 5
Total, Northern and Southern ...	41,536 9 2	41,631 2 5	1,590 6 1	1,495 12 10
		Less Decrease ...	1,495 12 10	
		Net Increase ...	94 9 3	

The expenditure has been pretty even with that of the previous year and the total shows a net increase of only Rs. 94-9-3. The fluctuations are all small and require no comment, except the decrease of Rs. 1,069-4-9 in light-house contingencies in the Southern Division, which reduces the expenditure under this head to the level at which it stood in 1882-83. Petty charges for construction and repairs have this year been transferred from the Public Works to the Civil accounts under the orders given in Government Resolution No. 2874 of the 28th August 1884. The expenditure included in the foregoing table on this account amounts to Rs. 234-8-0 in the Northern and Rs. 48 in the Southern group, or Rs. 282-8-0 in all.

By Public Works Department.

150. In addition to the charges above detailed, expenditure to the amount of Rs. 8,450 in the Northern and Rs. 6,294 in the Southern group, including establishment charges at 15 per cent., has been incurred by the Public Works Department. The works carried out were the construction of the temporary buildings and earth-work required for the Chilkhari Bandar, and repairs to the Khun Bandar embankment, the pile shield at Gogha, the floating piers at Broach and Surat, and the jetty at Tankaria, and improvements to the water-supply at Deojagan, in the Northern group, and improvements to the Chendni Bandar, repairs to the screw pile pier and cranes at Kárwár, the wharf wall at Kumta, and current repairs to the various bandars and light-houses in the Southern.

Balances.

151. The final statement of receipts and disbursements under Ports Funds during 1884-85 has not yet been received from the Accountant General. I am therefore unable to state the exact balances to the credit of the two funds on the 31st March last, but excluding what may have been spent by the Accountant General, they should amount approximately to Rs. 31,997 and Rs. 82,752 for the Northern and Southern groups respectively, as shown below :—

	Northern Port Funds.	Southern Port Funds.
	Rs. a. p.	Rs. a. p.
*Balance on 31st March 1884 ...	29,500 0 0	69,993 0 0
Receipts in 1884-85	22,749 0 0	48,881 0 0
Less—Expenditure incurred departmentally and by Public Works Department	52,249 0 0	1,18,874 0 0
	20,252 0 0	36,122 0 0
Approximate Balance	31,997 0 0	82,752 0 0

*As corrected by the Accountant General—*vide* Government Resolution No, 245 of 22nd January 1885, Financial Department.

General administration.

Contemplated assimilation of system levying Port dues in Southern and Northern groups.

152. The system of levying port dues in the Northern group, where payment at the rate of 3 annas a ton at one port clears a sailing vessel for a month at all other ports in the same group, affords a very much better check on the correctness of the collections brought to account than exists in the Southern group, where the payment is at the rate of 2 annas, and clears sailing vessels only at the port at which it is made. By direction of Mr. Pritchard the materials for estimating the financial effect of an assimilation of the practice in the Southern to that in force in the Northern group have been collected, and proposals on the subject will be submitted shortly.

Light-houses.

153. The light-houses, beacons and buoys in charge of the Department were efficiently maintained during the year. It is under contemplation to replace the Bhagwadándi light, which is an ordinary lantern, by a more powerful one, and also to provide new lights for Dholera and Deojagan, those at present in use being of an antiquated pattern, and expensive in the consumption of oil.

154. The glass prisms of the apparatus at the Jaitápur Light-house, which was built and fitted up by the Public Works Department in 1873, having cracked, one of Messrs. Chance Brothers & Co.'s sixth-order dioptric lights, with improved optical elements, costing £115 including delivery in Bombay, was obtained from England to replace it under the sanction given by Government Resolution No. 4326 of 29th May 1884, and was erected on the 12th March last.

155. The masonry tower of the Kumta Light-house, which was put up in 1855 by the Madras Government, having been pronounced by the Executive Engineer to be in a dangerous condition and to be incapable of repair, a temporary light, hoisted on the storm signal staff adjoining the tower, was exhibited from the 1st June 1884, and the light from the tower discontinued. Proposals for replacing it by a sixth-order dioptric lantern exhibited on a teak mast, with a lantern room and quarters at its foot, similar to that recently constructed at Kosamba as mentioned in paragraph 133 of last year's report, were submitted, but were disapproved by the Superintending Engineer, who suggested an iron lattice mast. There being some doubt whether a mast of this description would suit the locality, an alternative proposal was thereon submitted for the removal of the light from its present position on a hill at the bottom, to the headland forming the north horn, of the bay, where it will be better seen by vessels approaching close in-shore and a shorter mast will suffice, and for the substitution of one of Messrs. Chance Brothers' tubular masts with service cabin complete, similar to that put up a year or two back at Anjanvel, for the lofty teak or lattice mast originally contemplated. Orders on this proposal are still awaited.

156. The Executive Engineer, Ratnágiri, has made a suggestion, in which I have expressed my concurrence, and which is now under the consideration of Government, that instead of expending money in rendering the Vengurla Rocks Light-house and quarters safe from the action of the sea, they should be removed to an adjacent higher and larger island, where they could be re-erected at small expense, and would be out of reach of danger, or risk of the disablement of the light.

Buoys.

157. At the instance of Messrs. Shepherd & Co. a buoy has been placed to mark the outer Alíbág reef, and another small one to mark a rock in the track of their ferry steamers between Hog Island and Ulwa.

158. The following are particulars of other excluded Local Funds in charge of this Department which together with Port Funds make up the figures given under that head in the table subjoined to para. 33 :—

Sundrai Bandar Establishment at Gogha.

Items.	1883-84.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts from Bhávnagar State	420 0 0	420 0 0	.....	.....
Cost of Establishment ...	400 7 8	431 5 11	30 14 3	.....

Tankária Dharam Taláv Fund.

Items.	1883-84.	1884-85.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	67 8 9	43 4 0	.....	24 4 9
Expenditure	60 0 0	60 0 0	.....	.....

Cambay and Jambusar Ferry Funds.

Items.	1883-84.	1884-85.	Increase.	Decrease.
	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts	89 4 6	55 15 0	.....	33 5 6
Expenditure	.....	.....	.....	.....

Horse Fund.

Items.	1883-84.	1884-85.	Increase.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue...	205 0 0	8,543 9 9	8,338 9 9
Expenditure	16 15 0	6,423 4 7	6,406 5 7

The transactions of these funds are trifling, and call for no explanation. Those under the head "Horse Fund" used to be accounted for under "Advances recoverable" up to January 1884, but from that date they have been transferred to "Excluded Local Funds" of a private nature, under the orders of the Accountant General.

NATIVE PASSENGER SHIPS ACT.

159. In the Northern Division there were no prosecutions under the Native Passenger Ships Act during the year under report. In the Southern Division there were 5 prosecutions in all, *viz.*:—

(*a*) Two at Thána in which the tyndals of native craft were charged under Sections 2 (*b*), 9 and 36, and being convicted were sentenced by the 1st Class Magistrate to pay a fine of Rs. 10 in each case, with the alternative of seven days' imprisonment.

(*b*) Two at Kárwár, also against tyndals of native craft, in which the accused were fined for carrying excess passengers.

(*c*) One at Bombay against Messrs. Shepherd & Co. for an excess of about 600 passengers found on board their steamer the Washisti at Ratnágiri on the 26th November 1884. This case being an important one, the information was laid before Mr. Cooper, the Chief Presidency Magistrate at Bombay, in accordance with the arrangements approved by Government Resolution No. 5917 of the 10th August 1883, and resulted in a conviction and in the infliction of a fine of Rs. 31-8-0 on the owners of the vessel and of Rs. 2,500 on the master. Mr. Cooper's decision was upheld in appeal by the High Court.

A draft of special rules under the Native Passenger Ships Act for the regulation of the traffic by the steamers of Messrs. Shepherd & Co. and Messrs. Jumabhái Lálji & Co., based on the report of the Committee, referred to in para. 135 of last year's report, has recently been published in the *Government Gazette*.

CONTRABAND OPIUM.

160. On the Northern Frontier Preventive Line 21 seizures of contraband opium amounting to 1 maund 37 seers and 79 tolás were effected during the year, against 24 seizures of opium amounting to 2 maunds 14 seers and 59¼ tolás in the preceding year. 33 persons were prosecuted in connection with the seizures in 1884-85 against the same number in 1883-84, and convictions were obtained against 30 during the year under report as compared with 25 in the preceding year. The total estimated value of confiscations amounted to Rs. 1,936-6-2 in 1884-85 against Rs. 2,387-0-11 in 1883-84. During the year under report two measures appear to have been specially adopted for the detection and prevention of opium smuggling: (1) the employment of 5 men, by the Deputy Collector, N. D., on special opium-detecting duty, and (2) the establishment of the Jamia Frontier.

CONCLUDING REMARKS.

161. The map, which will be found prefixed to the appendices, is a reproduction of that which accompanied last year's report; with the following additions and alterations:— Maps.

(1) Range limits are indicated by dotted lines and letters in scarlet.

(2) Karanja has been shown as a separate táluka, coloured blue.

(3) An ordinary boundary line has been substituted for the Land Customs line round the Habshi's Territory.

(4) Three new buoys have been shown—one near Hog Island, the other at the Charlpatti bank near Anjanvel, and the third on the outer Alíbág reef.

162. A second map, which is a reduced reproduction of one recently furnished at the request of the Government of India with a view to the preparation of a general map illustrating the

sources and distribution of the salt supply of India for the London Exhibition, will be found facing the section relating to Distribution at page 14.

Conduct of establishment.

163. Twenty-nine peons have been dismissed during the year —3 for complicity in the Waghivli murder case, one for gambling, and the rest for various departmental offences. The conduct of the establishment as a whole has been satisfactory. In addition to the Officers commended last year by Messrs. Campbell and Pritchard, all of whom have maintained their reputation, I desire to mention Messrs. Leckie and Pogson, who have as usual done excellent work since their return to duty; and, among the subordinate establishment, Messrs. Pearson and Butler at Khárághoda, Ráv Sáhebs Sitárám Mahiput and Tripuráshunker Sunmookrám and Junior Inspectors Navroji Dájibhái and Cursetji Sorábji in the Surat Range and Messrs. Khaikhusroo Cowasha and Datatrya Nilkunt in the Southern Division, whose services have been more especially brought to my notice. It is to the intelligence and determination shown by the last named officer that the success of the prosecution against Messrs. Shepherd & Co. is mainly owing. It is due also to Mr. Oliver to state that I had every reason to be satisfied with the manner in which the duties devolving upon him as representative of the Salt Department in Goa territory were performed so long as he continued to hold that position—and with the ready attention he has since given to all references I have had occasion to make to him.

I have the honor to be,

Sir,

Your most obedient Servant,

A. C. TREVOR,

Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 6063 of 1885.

Poona, 31st August 1885.

Submitted to Government in the Revenue Department.

General Administration.

2. Mr. A. C. Trevor, C.S., who assumed charge of the office on the 14th May 1884 on the departure of Mr. John McL. Campbell on leave, performed the duties of Collector of Salt Revenue almost throughout the year. Mr. Trevor also discharged, in addition to his own duties, the current work of the Commissioner's office from the 13th to the 26th May 1884, and that of the Collector of Bombay from the 10th to the 26th June 1884. During the year under review Mr. Trevor visited almost all the important salt works, ports and light-houses under his control, and has acquired a thorough knowledge of the detailed working of the Department in all its branches. His administration appears to have been thoroughly efficient and satisfactory. In carrying out the re-organisation of a large portion of the establishments of the Salt Department, the care and pains taken by him, in scrutinizing and considering (with the assistance of the Committee) the claims of some 500 officers of different ranks and grades, with a view to an equitable distribution of the benefits of the revised scale of pay, were most praiseworthy.

3. In paragraphs 7 to 18 and 29 of his report, the Collector has fully described the nature, scope and cost of the re-organisation. His paragraphs 3 to 6 and 19 to 23 treat of the other changes effected in the establishments of the Department.

4. The principal events of the year are stated in paragraphs 6, 25 to 28, 35 to 39, 121 to 124, 146, 147 and 152 to 157 of the report.

Salt-manufacturing Industry.

5. The number of salt works open during the year in the Presidency proper was 411, showing an increase of one over the previous year. And this particular work was not new; it had merely been allowed to lie fallow during 1883-84 and was again brought under cultivation during 1884-85. Several of the salt works belonging to private capitalists were largely extended during the year under review, while numerous applications for opening fresh works have been received and are under consideration. The steady increase in the demand for sea salt in the last five years, as indicated by the figures in the margin, strikingly justifies the remarks, made in paragraph 38 of the Collector's report, that salt manufacture has, in recent years, been regarded as a lucrative investment for capital. The encouraging prospects of the trade have induced the proprietors to pay greater attention and care to the cultivation of salt with a view to improve the outturn both in quantity and quality. The outturn of sea salt steadily increased during the last four years, as will be seen from the figures noted in the margin. At the same time, the quantity of inferior salt, available for sale at cheap rates, for export to Calcutta, have declined during the same period, as shown in the marginal table.

	Maunds issued.
1884-85	... 5,968,102
1883-84	... 5,911,531
1882-83	... 5,696,371
1881-82	... 5,419,711
1880-81	... 5,176,864

	Maunds.
1884-85	... 6,554,976
1883-84	... 5,896,163
1882-83	... 6,439,604
1881-82	... 6,164,285

Years.	Total quantity of salt sold at one anna and at rates below one anna per Indian maund.
1884-85	476,894
1883-84	633,282
1882-83	1,152,797
1881-82	1,425,135
1880-81	1,468,719

Manufacture and removals of salt.

6. In the following statement the quantities of salt available and removed for consumption during the year are contrasted with those of the previous year :—

		Stock on hand at the commencement of the year.	Brought to account during the year.	Removed during the year.	Loss and Wastage.	Stock on hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1883-84	The Presidency	1,616,946	7,912,246	6,593,607	671,660	2,263,925
	Portuguese Territory ...	662,952	207,040	514,130	90,958	264,904
	Total ..	2,279,898	8,119,286	7,107,737	762,618	2,528,829
1884-85	The Presidency	2,263,925	8,212,937	6,961,567	891,078	2,624,217
	Portuguese Territory ...	264,904	286,949	350,491	37,796	163,565
	Total ...	2,528,829	8,499,886	7,312,058	928,874	2,787,782
	Increase ...	248,931	380,600	204,321	166,256	258,963

7. The year under report opened with a balance of 2,528,829 Indian maunds of salt in hand; of this 1,616,924 maunds were Baragra or salt manufactured on the Rann of Cutch, and 911,905 maunds were sea salt. The produce of the year was 8,499,886 maunds to which the Rann salt works contributed 1,951,960 maunds, the Bulsár salt works 301,362 maunds, the Goa, Daman and Diu salt works 286,949 maunds and the rest was the produce of salt works in the Konkan and Kánara. The amount written off the accounts as "loss and wastage" was 928,875 maunds, being at the rate of 8 per cent. on the total stock of 11,028,715 maunds. The sales during the year reached 7,312,059 maunds, leaving a balance on hand of 2,787,782 maunds.

Quantity of salt dealt with by the Department.

8. In addition to the 7,312,058 maunds salt removed from the works, as shown in the preceding table, 2,921 maunds of foreign salt were imported by sea and land on payment of duty at the places of import. The total quantity which passed into consumption amounted, therefore, to 7,314,979 maunds as compared with 7,114,019 maunds in the previous year, showing an increase of 200,960 maunds. Details of these figures are given in the following table:—

Items.	1883-84.	1884-85.	Increase or Decrease.
	Mds.	Mds.	Mds.
Imported salt which paid full duty ...	6,282	2,921	-3,361
Locally manufactured salt which paid full duty	6,551,293	6,725,400	+174,107
Locally manufactured salt issued to the Native States of Travancore and Cochin on payment of duty at nominal rate of three pies per maund ...	400,712	440,716	+40,004
Locally manufactured salt issued free of duty to Native States in the Bombay Presidency	1,531	6,531	+5,000
Locally manufactured salt issued free of duty in lieu of like quantity lost at sea	1,090	489	-601
Locally manufactured salt issued to Portuguese Government	153,111	138,922	-14,189
Total ...	7,114,019	7,314,979	+200,960

Distribution of salt.

9. The subjoined statement shows the distribution of the above-mentioned quantities:—

Items.	1883-84.			1884-85.		
	Baragra Salt.	Sea Salt.	Total.	Baragra.	Sea Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Exported to places beyond the frontier of the Bombay Presidency—						
To Calcutta	..	514,307	514,307	..	407,286	407,286
„ British Malabár	..	855,579	855,579	..	889,226	889,226
„ Foreign do.	..	400,712	400,712	..	440,716	440,716
„ Mysore	..	34,937	34,937	..	32,168	32,168
„ Nizám's territory	..	807,228	807,228	..	894,740	894,740
„ North-Western Provinces	15,573	..	15,573	24,030	..	24,030
„ Central Provinces	407,697	984,255	1,391,952	458,916	1,116,065	1,574,981
„ Central India	20,949	4,437	25,386	35,076	11,978	47,054
„ Rájputána	268,110	..	268,110	322,222	..	322,222
„ Bengal	6,120	..	6,120	14,061	..	14,061
Total ..	718,449	3,601,455	4,319,904	854,305	3,792,179	4,646,484
Issued for consumption in Portuguese India ..	..	165,446	165,446	..	146,413	146,413
Consumed in the Bombay Presidency	477,757	2,150,912	2,628,669	489,651	2,032,431	2,522,082
Grand Total ..	1,196,206	5,917,813	7,114,019	1,343,956	5,971,023	7,314,979

10. The exports of salt to Calcutta and Mysore fell off during the year by 107,021 maunds and 2,766 maunds respectively; while the trade with other places beyond the frontier of the Bombay Presidency improved.

Trade with Calcutta.

11. The quantity of salt exported to Calcutta from works in the Bombay Presidency during each of the last five years is noted in the margin. This branch of the trade depends mainly, as observed by Mr. Trevor in paragraph 76 of the foregoing report, "on the state of the freight market. Salt is seldom exported to Calcutta except during the rains, and to the extent to which opportunities offer of sending it at nominal rates by way of ballast on board of vessels proceeding thither in search of cargo." The salt sent to Calcutta is, as stated by Mr. Campbell in paragraph 6 of the report on the Administration of the Salt Department for the year 1882-83, "of a very inferior description, much of it being siftings, which, but for the Calcutta market, would be unsaleable." The remarks made in paragraph 5 above, as to the improvement in the quantity of salt, may also to some extent account for the falling off in the trade with Calcutta.

	Mds.
1884-85	407,286
1883-84	514,307
1882-83	499,930
1881-82	507,398
1880-81	572,986

Consumption of licit salt in the Bombay Presidency.

12. The quantity of salt removed for consumption within the Presidency shows a decrease of 106,587 maunds as compared with 1883-84, but it exceeds the removals of 1882-83 and 1881-82 by 128,493 and 196,495 maunds respectively. The decrease as compared with 1883-84 is probably due, as remarked by Mr. Trevor in paragraph 82 of the report, to non-exhaustion of the supplies laid in during that year, when the removals exceeded those of the previous year by 235,080 maunds.

13. The average rate of consumption of licit salt per head of population during the year under review was 10·43 lbs., the rate for Gujarát alone being 9·92 lbs., as compared with 10·69 lbs.—the ascertained rate for the rest of the Presidency exclusive of Sind.

14. In paragraphs 40 to 93 the Collector has fully discussed the subject of the production, distribution and the selling prices of the different kinds of salt with which the Department has to deal, while paragraphs 115 to 120 give an account of the operations of the Department in connection with the Government salt works on the Rann of Cutch.

Gross Receipts.

15. The gross receipts from all sources during the year 1883-84 amounted to Rs. 1,57,90,332 as compared with Rs. 1,45,66,539 in 1883-84, showing an increase of Rs. 12,23,793. Towards this increase the Salt revenue contributed Rs. 8,29,097 and the A'bkári and Local Funds receipts Rs. 4,01,179 and Rs. 4,773 respectively. The Sea and Land Customs receipts, on the other hand, show a decrease to the extent of Rs. 7,284 under the former head, and of Rs. 3,971 under the latter. It may be noted, however, that although the gross Local Funds receipts show an increase as compared with the receipts in the previous year, the collections on account of Port dues have decreased by Rs. 3,507, the increase in the gross collections being attributable to the inclusion of the receipts on account of the Horse Fund established in connection with the mounted force on the Northern Frontier Preventive Line, which is treated as a "Local Fund" under instructions from the Accountant General.

Expenditure of the Department.

16. The total expenditure of the Department amounted to Rs. 16,13,058. But in this amount are included Rs. 4,56,607 on account of salt purchased by Government at Portuguese salt works and at those on the Rann of Cutch, and Rs. 90,054 on account of

Percentage of charges over receipts.

establishment and other charges connected with arrangements made under the Anglo-Portuguese Treaty. Excluding these, the expenditure of the Department amounted to 7·09 per cent. on the gross collections, excluding from the account receipts from Portuguese salt works, and recoveries on account of the cost price of salt sold at Portuguese salt works and at the salt works on the Rann. Last year's percentage of working charges over gross receipts similarly calculated was 6·52.

17. Full details of the receipts and expenditure connected with the different branches of the Department, and an explanation of the causes of increase and decrease as compared with the previous year, are given in paragraphs 31 to 34, 94 to 111, 125 to 131, 135 to 145, 148 to 151, and 158 of the report.

18. Paragraphs 112 to 114, 132, 159 and 160 treat of the action taken by the Department, under the penal clauses of the Salt, Customs; Opium and Native Passenger Ships Acts, and this calls for no particular remark.

Operations on the Northern Frontier Preventive Line.

19. It may be interesting to give here a short account of the progress made under the direct control of the Commissioner Mr. Pritchard, in the re-arrangement of the Preventive line which separates British from Foreign Gujarát, and in the re-organisation of the Frontier force.

20. It must be remembered that, as stated in paragraph 6 of the Review of the Report for 1882-83, and in paragraph 13 of the Review for 1883-84, the work of organizing the Frontier establishments at the increased strength sanctioned in 1882 was at first considerably delayed through the incompetence of the officer who was in immediate charge of them, and subsequently owing to changes in the offices of the Deputy Collector and Assistant Collector in charge of the Frontier line.

21. A portion of the newly-sanctioned establishment was entertained in 1883-84 and has been supplemented by new recruits from time to time as occasion arose; but the establishment is still considerably below the sanctioned strength, and will continue to be so, until the whole of the Frontier line has been laid out as designed.

22. This work was taken in hand in the beginning of October last by Colonel W. P. LaTouche, who had joined the appointment of Deputy Collector in March 1884. His first duty was to survey the line, to demarcate a patrol path 40 feet wide, and to select sites for chaukies, along the whole of the line, extending over 190 miles from the head of the Gulf of Cambay to the most northern limit of the State of Váv under the Pálanpur Superintendency. Two surveyors and a large party of Frontier men were placed at the disposal of Colonel LaTouche to assist in the work; and as the Government of India had directed that the grant of money sanctioned for the purpose should be expended before the 31st March 1885, and as but few months were left between the commencement of operations and that date, it was necessary as each section of the line was surveyed and demarcated simultaneously to set on foot the further operations necessary for its completion. These were—

(*a*) acquisition of the land required for the patrol path and chaukies;

(*b*) building of chaukies;

(*c*) digging trenches or throwing up mounds and planting cactus hedges (to serve as artificial barriers along such portions of the path as may not be protected by natural barriers).

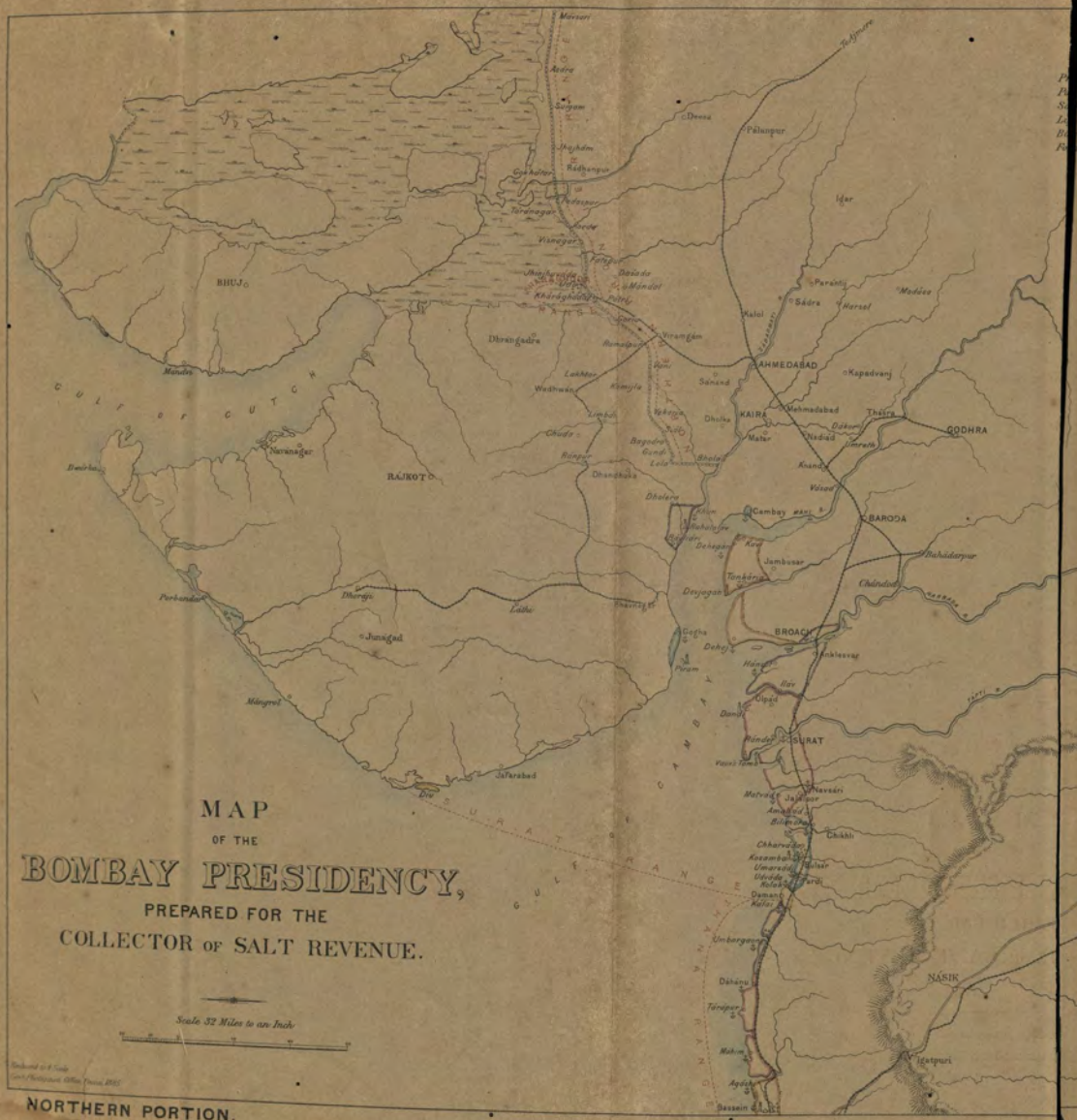
23. Although the work was pushed on with the greatest possible energy and expedition, it was found impossible to bring the whole to completion by the 31st March 1885, or even by the end of the fair season when all further operations had to be suspended. The whole of the Frontier line has been surveyed and demarcated; but for want of time and resources, it was impossible to do anything more except on the first 100 miles, from the head of the Gulf of Cambay northwards. This portion of the line runs through the tálukás of Dhandhuka, Dholka and Viramgám of the Ahmedabad Collectorate and the tálukás of Bajána, Pátri and Jhinjhúváda of Káthiáwár, and owing to the hearty co-operation of the Collector of Ahmedabad and the Political Agent, Káthiáwár, to whom our warm acknowledgments are due, the whole of the land required for the patrol path and chaukies was acquired without delay, and compensation has already been settled and paid in most cases. Seventy-seven permanent chaukies have been built, while a few temporary huts have been thrown up, at the cost of a few rupees each, in places where suitable sites for permanent chaukies could not be found. For the first 30 miles, chaukies have been placed 1½ miles apart from each other, and for the remaining distance, 1 mile apart. Each permanent chauki contains three rooms, separated by bamboo partitions plastered with mud, while an additional room has been added to every fourth chauki for the accommodation of an Amaldár of peons. The timber required for building the chaukies was obtained from the Government depôt at Godhra, and the chaukies were built partly by hired artificers and partly by the Frontier men themselves. Very little progress has yet been made with the erection of artificial barriers. The unfinished work will be resumed after the rains, if the grant for which application has been made is sanctioned by that time.

Conduct of Establishment.

24. In carrying out the operations described above Colonel LaTouche, Mr. Dickinson and the whole of the Frontier establishment appear to have worked with commendable zeal. I regret that I am unable to express my personal opinion as regards these or any other members of the Department, as I only took charge of this office a few weeks before the close of the year under review. The Collector however has in paragraph 163 of his report noticed favourably the names of some of the principal officers.

25. I trust that Government will consider that the general administration of the Salt Department during the past year, has, judging from results, been satisfactory.

J. G. MOORE,
Acting Commissioner of Customs,
Salt, Opium and Ábkári.



MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

NORTHERN PORTION.

SOUTHERN PORTION.

MAP

OF THE

BOMBAY PRESIDENCY,

PREPARED FOR THE

COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

REFERENCES

Preventive Frontier Line

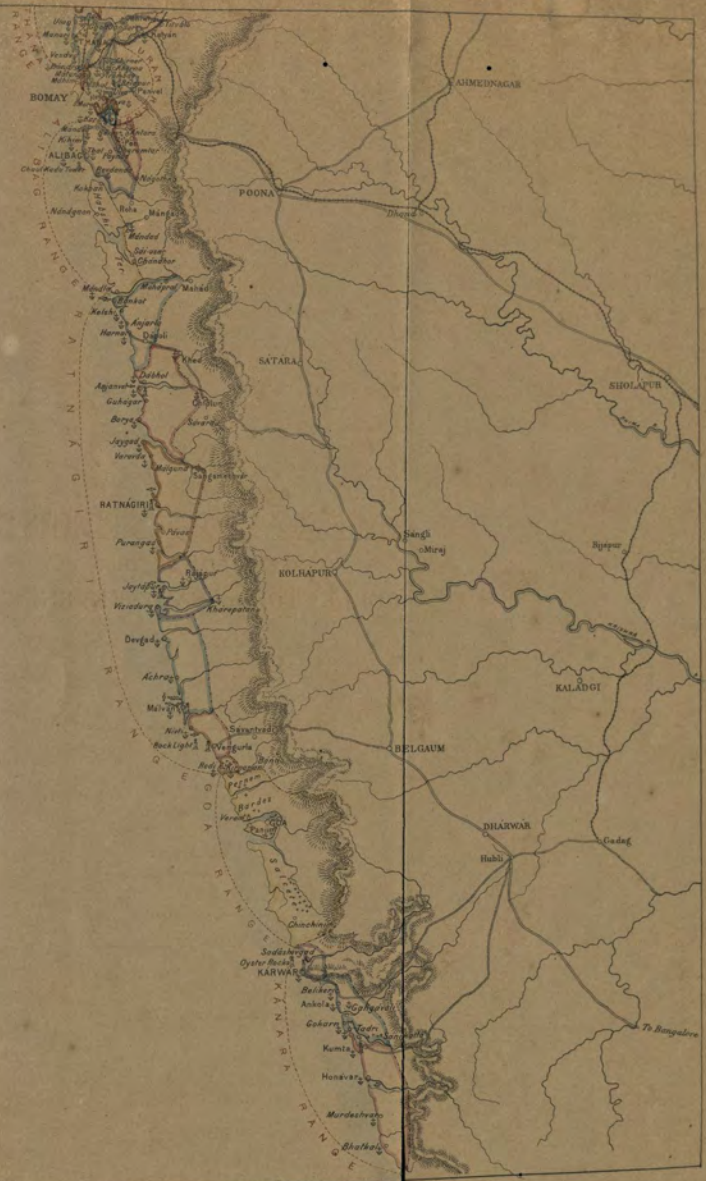
Ports

Salt Works

Light Houses & Light Beacons

Buoys

Foreign Territory



B

APPENDICES.

B 542—1 *ap*

STATEMENT No. I, showing the sanctioned Strength of Establishment of the Salt Department according to Grades for the year 1884-85.

	Rs. 1,800.	Rs. 1,250.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75.	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1																					1	The present Collector draws Rs. 2,825 per mensem.
Deputy Collector		1	1																			2	
Assistant Collectors				3	2	1	3	2	2													13	
Coast Guard Inspectors											1	2	2	2	1	2		7				17	
Supervisor and Assistant Supervisor of Distilleries							1			1												2	
Superintendents of Salt Depôts									1			1		1	1	2						6	
Sarkárkúns and Special Officers											2	3	1	5	2	5	3	9	4			34	
Preventive Officers and Daroghás													2	2	3	7	1	3				18	
Inspectors									2		1	3		4	1	4	2	3	3	1		24	
English Writers														1		1	1	1	34	35		73	
Kárkúns																1		4	223	438		666	
Resaldárs																1			2			3	
Mounted Force																			110			110	
Petty Officers																			2	464	11	477	
Sepoys																					4,145	4,145	
Calassis, Watermen, and Menials																		1	3	82	413	499	
Total	1	1	1	3	2	1	4	2	5	1	4	9	5	15	8	23	7	28	381	1,020	4,569	6,090*	

	Rs.
Total for 1883-84	5,807
Do. 1884-85	6,090
	283

* *N. B.*—This does not include Dispensary Establishment at Khárághoda and that paid from Port Funds.

Numerical strength as shown in Appendix No. 1 to the Report for 1883-84		5,807
Add—Difference resulting from correction of errors in previous statement as explained in para. 24 of report		70
		5,877
Add—Net increase in the revised strength of establishments sanctioned for the Southern Division exclusive of Kánara	346	
Do. do. do. sanctioned for the Uran Distillery	3	
Numerical strength of establishments sanctioned for fish-curing yards at Kosumba, Vesawa and Vengurla	12	
Increase in gazetted officers sanctioned by creation of one additional appointment of Assistant Collector in place of the Superintendentship Coast Guard Service abolished	1	
		362
		6,239
Deduct—Establishment of the Diu Táluka withdrawn	35	
Portion of the Cambay Establishment withdrawn	29	
Net decrease in the revised strength of establishment sanctioned for the Bulsár salt works	57	
Do. do. do. for the Rájpuri Táluka	27	
Abolition of the post of Superintendent of the Coast Guard Service	1	
		149
		6,090

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. II, showing the Constitution and Operations

Number and Name of Division.	Number of Talukás.	Names of Talukás.	Names of Collectorates and Districts.	Strength of Sanc				
				Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Special Officer, Sar-kárkuns, Dároghás, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unvarpar and Suigám Frontier ...	Pálanpur					...
	2	Pátri and Rann Frontier	Káthiáwár			1		15
	3	Dhandhuka Táluka and Frontier ...	Ahmedabad					...
	4	Khárághoda and Minor Depôts ...	Ahmedabad, Broach, Surat.			1		8
	5	Dholera	Ahmedabad					1
	6	Gogha						1
	7	Cambay	Kaira		1		7	1
	8	Jambusar, including Vágra	Broach					1
	9	Broach				1		1
	10	Surat, including Maroli and Olpád ...	Surat					1
	11	Chorási						...
	12	Bulsár, including Párnera						4
	13	Daman	Portuguese Territory ...					1
	14	Diu						...
2. Southern Division.	15	Umbargaon	Thána					1
	16	Táráپur						1
	17	Bassein				1		3
	18	Ghodbandar						3
	19	Trombay		1		1		5
	20	Mátunga	Bombay					2
	21	Panvel	Kolába					2
	22	Uran						6
	22A	Karanja, G						3
	23	Sánksi				2		2
	24	Alíbág						1
	25	Rájpuri (Madad)						...
	26	Suvarndrug	Ratnágiri					1
	27	Anjanvel			1		10	1
	28	Ratnágiri						1
	29	Viziadrug						1
	30	Málvan				1		1
	31	Vengúrla						1
	32	Shiroda						1
	33	Vádi						2
	34	Kárwár	North Kánara ...					...
	35	Ankola				1		1
	36	Honávar						2
	37	Bombay	Bombay			3		1
	38	Goa	Portuguese Territory ...					...
	39	Bárdèz				1		3
	40	Sálsette						3
2	40	Total ...		1	2	13	17	84

TIONED ESTABLISHMENT-					SALT.		
English Writers.	Kárkúns.	Mounted Force.	Amaldárs, Sepoys, Khalásis, and other Menials.	Total.	No. of Suzas.	No. of Salt Works.	Quantity produced.
							Mds. s. t.
...	...	...	...		...	...	.....
3	27	113	1,013	A.	...	...	.....
...	...	...	...		...	...	.....
14	17	...	247	B.	2	2	1,951,960 4 0
1	5	...	17		...	...	.....
1	1	...	7		...	...	.....
...	1	...	14		...	...	.....
1	4	...	43		...	...	.....
1	4	...	17		...	...	.....
2	12	...	138	C.	...	...	.....
...	...	...	...		...	...	.....
1	22	...	119		2	2	301,362 0 0
1	9	...	42		...	....	4,499 20 0
...	...	...	...		...	...	3,221 0 0
1	11	...	42		1	1	10,521 10 0
1	8	...	36		...	...	.....
1	31	...	197		4	18	684,987 2 0
1	49	...	279		6	37	741,303 9 0
4	48	...	289	D.	4	17	560,584 30 0
				6,090			
1	33	...	153		6	23	599,282 0 0
1	35	...	162		6	19	436,596 39 0
6	65	...	343	E.	10	79	1,534,642 27 0
1	29	...	153		4	24	548,421 0 0
1	36	...	182		5	33	569,311 27 76
2	9	...	47	E.	...	...	.....
...	2	...	4		...	...	.....
1	9	...	25		...	...	.....
1	7	...	24		...	...	.....
2	10	...	56	E.	...	...	.....
1	8	...	32		...	...	.....
1	6	...	24		...	...	.....
1	7	...	22		...	...	.....
...	14	...	70		1	20	52,875 28 0
...	...	...	...		...	...	.....
3	9	...	41	E.	...	...	.....
6	10	...	94		1	136	221,088 20 0
2	13	...	46		...	...	.....
5	6	...	27	F.	...	...	.....
3	38	...	330		6		90,126 31 0
1	33	...	240	E.	6	258	192,755 34 0
1	38	...	546		4		3,396 5 40
73	666	113	5,121	6,090	68	669	8,506,936 7 36

Salt—*continued.*		Sea Customs.			
				Value of Trade.	
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light Houses.	Imports.	Exports.
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
1,343,956 20 0	.....	...	...	.....	.....
.....	.....	2	1	11,85,936 0 0	19,50,854 0 0
.....	12 34 0	1	1	2,25,648 0 0	1,75,372 0 0
.....	.....	1	...	.....	817 0 0
.....	.....	3	1	2,80,574 0 0	4,76,622 0 0
.....	.....	1	...	18,93,313 0 0	14,99,229 0 0
.....	.....	4	1	12,73,859 0 0	13,69,321 0 0
.....	.....	...	...	.....	.....
275,117 0 0	.....	4	1	4,48,308 0 0	8,25,447 0 0
47,474 7 0	.....	...	...	.....	.....
5,066 20 0	.....	...	...	.....	.....
12,875 2 0	.....	4	...	38,831 0 0	2,57,055 0 0
.....	.....	7	...	2,66,016 0 0	5,90,387 0 0
614,559 17 0	.....	3	...	3,14,881 0 0	9,42,698 0 0
638,039 20 0	.....	5	...	4,35,989 0 0	8,20,377 0 0
521,479 10 0	.....	6	...	24,50,718 0 0	33,41,007 0 0
595,334 20 0	.....	...	...	.....	2,75,795 0 0
367,112 1 0	.....	4	...	6,07,311 0 0	15,88,164 0 0
1,509,997 0 0	.....	3	...	6,11,587 0 0	67,26,821 0 0
389,895 10 0	.....	...	...	66,311 0 0	13,53,622 0 0
492,970 0 40	.....	2	...	4,12,090 0 0	9,41,778 0 0
.....	.....	5	...	5,91,742 0 0	6,36,600 0 0
.....	.....	1	...	12,833 0 0	1,04,114 0 0
.....	.....	3	...	8,05,766 0 0	5,27,451 0 0
.....	.....	2	1	39,26,732 0 0	50,01,677 0 0
.....	.....	3	1	10,18,669 0 0	5,06,955 0 0
.....	.....	2	1	12,74,791 0 0	14,93,949 0 0
.....	.....	3	...	5,61,406 0 0	4,24,751 0 0
.....	.....	3	2	31,72,212 0 0	46,34,775 0 0
46,413 0 0	.....	...	...	33,192 0 0	28,041 0 0
.....	.....	...	...	8,831 0 0	7,587 0 0
.....	0 29 13	3	2	17,33,343 0 0	32,72,290 0 0
153,818 35 40	.....	4	...	1,32,734 0 0	1,91,093 0 0
.....	.....	5	1	27,36,905 0 0	63,42,511 0 0
.....	2,907 23 34	...	...	.....	.....
91,615 0 0	.....	...	...	.....	.....
173,093 18 0	.....	...	...	.....	.....
33,242 16 0	.....	...	...	.....	.....
7,312,058 37 0	2,921 6 47	84	13	2,65,20,528 0 0	4,63,07,160 0 0

Land Customs.			Number of Cases adjudicated.			
	Value of Trade.					
Number of Posts.	Imports.	Exports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Acts.	Under Land Customs Act.
	Rs. a. p.	Rs. a. p.				
.....	.....	.....				
.....	.....	.....	21	...	21	...
.....	.....	.....				
.....	.....	.....	36	...	...	...
.....	.....	.....	2	...	...	...
.....	.....	.....	...	4	...	...
.....	.....	816 14 0	27	...	...	...
.....	.....	.....	27	2	...	...
.....	.....	.....	2	3	...	...
.....	.....	.....	6	17	...	...
.....	.....	.....	6	5	...	...
.....	.....	.....				
.....	.....	.....	...	...	...	...
.....	.....	.....	...	...	...	...
.....	.....	.....	6	2	...	...
.....	.....	.....	9	1	...	...
.....	.....	.....	9	10	...	...
.....	.....	.....	12	8	...	...
.....	.....	.....	15	18	...	...
.....	.....	.....	4	...	...	...
.....	.....	.....	22	21	...	...
.....	.....	.....	10	13	...	...
.....	.....	.....	5	21	...	...
.....	.....	8 12 0	32	1	...	...
H. 6	.....	.....	12	10	...	...
.....	.....	.....	14	...	...	...
.....	.....	.....	3	1	...	...
.....	.....	.....	...	13	...	...
.....	.....	.....	4	4	...	...
.....	.....	.....	1	2	...	...
.....	.....	.....	19	7	...	...
.....	.....	.....	10	19	...	...
.....	.....	.....	9	...	...	...
.....	85 0 8	.....	...	...	...	...
.....	.....	.....	2	11	...	...
.....	.....	.....	5	1	...	...
.....	.....	.....	13	3	...	...
.....	.....	.....	...	...	...	...
.....	.....	.....	2	...	...	...
.....	.....	.....	7	..	...	...
.....	.....	.....	...	...	...	...
6	85 0 8	825 10 0	352	197	21	...

Distilleries.		Realiza			
		Imperial and Provincial.			
No. of Stills.	Gallons excised.	Salt.	Customs.	Abkári.	Total Imperial and Provincial.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	.....	.....	.....	.....	.....
...	.....	343 6 11	.....	.....	343 6 11
...	.....	.....	.....	.....	.....
...	.....	30,73,796 5 3	.....	.....	30,73,796 5 3
...	.....	7 8 0	39 5 11	.....	46 13 11
...	.....	50 0 4	86 3 0	.....	136 3 4
...	.....	.....	134 0 1	.....	134 0 1
...	.....	14 14 5	42 15 6	.....	57 13 11
...	.....	71 6 0	497 15 10	.....	569 5 10
...	.....	56 4 11	9,916 2 7	.....	9,972 7 6
...	.....	.....	.....	.....	.....
...	.....	5,63,448 1 2	2,702 8 4	.....	5,66,150 9 6
...	.....	71,976 2 4	.....	.....	71,976 2 4
...	.....	1,415 2 11	.....	.....	1,415 2 11
...	.....	25,784 10 4	94 11 2	.....	25,879 5 6
...	.....	88 11 1	467 9 9	.....	556 4 10
...	.....	12,86,277 2 6	481 10 11	.....	12,86,758 13 5
...	.....	13,30,460 5 1	547 7 9	.....	13,31,007 12 10
...	.....	10,76,251 5 9	3,964 0 5	.....	10,80,215 6 2
...	.....	11,41,982 11 11	.....	.....	11,41982 11 11
...	.....	7,28,085 8 1	711 2 4	.....	7,28,796 10 5
48	892,810 1	29,89,683 12 4	272 12 0	14,43,029 14 1	44,32,986 6 5
...	.....	2,26,265 7 8	112 0 0	.....	2,26,377 7 8
...	.....	9,27,160 5 4	101 0 0	.....	9,27,261 5 4
...	.....	38 3 10	266 3 6	.....	304 7 4
...	.....	21 1 11	3 11 8	.....	24 13 7
...	.....	2 12 0	499 13 1	.....	502 9 1
...	.....	24 13 2	576 0 9	.....	600 13 11
...	.....	25 12 1	1,017 5 0	.....	1,043 1 1
...	.....	3 15 0	547 1 0	.....	551 0 0
...	.....	8 12 7	438 1 7	.....	446 14 2
...	.....	40,905 2 10	823 5 11	.....	41,728 8 9
...	.....	59,454 10 8	0 0 3	.....	59,454 10 11
...	.....	10 0 7	2 6 3	.....	12 6 10
...	.....	6 6 7	779 3 11	.....	785 10 6
...	.....	3,07,736 3 3	141 8 8	.....	3,07,877 11 11
...	.....	19 2 7	404 9 5	.....	423 12 0
...	.....	16,077 13 1	101 0 0	.....	16,178 13 1
...	.....	24,378 4 5	.....	.....	24,378 4 5
...	.....	3,38,477 8 7	.....	.....	3,38,477 8 7
...	.....	10,427 11 4	0 9 7	.....	10,428 4 11
48	892,810 1	1,42,40,837 10 10	25,772 10 2	14,43,029 14 1	1,57,09,640 3 1

Port Fund.	Sundraï Bandar Establishment Fund.	Horse Fund.	Tunkária Dharam Taláv and Cambay Ferry Funds.	Grand Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
.....	.....	.....	.....	.....
.....	.....	8,543 9 9	.....	8,887 0 8
.....	.....	.....	.....	.....
.....	.....	.....	.....	30,73,796 5 3
1,865 10 0	.....	.....	.....	1,912 7 11
1,115 13 3	420 0 0	.....	.....	1,672 0 7
.....	.....	.....	3 0 0	137 0 1
591 0 0	.....	.....	96 3 0	745 0 11
5,318 14 6	.....	.....	.....	5,888 4 4
5,423 14 0	.....	.....	.....	15,396 5 6
.....	.....	.....	.....	.....
5,022 5 6	.....	.....	.....	5,71,172 15 0
.....	.....	.....	.....	71,976 2 4
.....	.....	.....	.....	1,415 2 11
602 5 6	.....	.....	.....	26,481 11 0
1,879 11 6	.....	.....	.....	2,436 0 4
1,500 10 3	.....	.....	.....	12,88,259 7 8
2,096 12 8	.....	.....	.....	13,33,104 9 6
4,479 10 6	.....	.....	.....	10,84,695 0 8
.....	.....	.....	.....	11,41,982 11 11
1,776 11 9	.....	.....	.....	7,30,573 6 2
5,727 7 6	.....	.....	.....	44,38,713 13 11
1,709 12 0	.....	.....	.....	2,28,087 3 8
1,022 4 6	.....	.....	.....	9,28,283 9 10
1,786 10 1	.....	.....	.....	2,091 1 5
284 10 3	.....	.....	.....	309 7 10
933 3 6	.....	.....	.....	1,435 12 7
2,841 11 6	.....	.....	.....	3,442 9 5
1,569 10 9	.....	.....	.....	2,612 11 10
2,543 6 0	.....	.....	.....	3,094 6 0
1,547 4 9	.....	.....	.....	1,994 2 11
5,371 8 3	.....	.....	.....	47,100 1 0
61 11 6	.....	.....	.....	59,516 6 5
40 7 0	.....	.....	.....	52 13 10
9,300 8 0	.....	.....	.....	10,086 2 6
329 1 0	.....	.....	.....	3,08,206 12 11
3,424 13 3	.....	.....	.....	3,848 9 3
1,462 4 0	.....	.....	.....	17,641 1 1
.....	.....	.....	.....	24,378 4 5
.....	.....	.....	.....	3,38,477 8 7
.....	.....	.....	.....	10,428 4 11
71,629 13 3	420 0 0	8,543 9 9	99 3 0	1,57,90,332 13 1

Charges.																	
Imperial and Provincial.														Port Fund.		Sundrai Bandar Establishment, Gogha.	
Pay.			Fixed Petty Supply Allowances.			Contingent Charges			Total.								
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
.....			.....			.....			.....			.....			.....		
1,54,061	0	2	1,795	0	0	56,409	5	3	2,12,265	5	5	.....			.....		
.....			.....			.....			.....			.....			.....		
55,637	1	1	696	0	0	4,06,866	7	0	4,63,199	8	1	.....			.....		
3,958	9	7	156	0	0	655	8	9	4,770	2	4	620	6	3	.....		
1,587	13	4	72	0	0	813	10	6	2,473	7	10	872	1	6	431	5	11
3,095	8	0	98	0	0	278	14	3	3,472	6	3	.....			.....		
4,855	11	3	180	0	0	1,259	6	5	6,295	1	8	483	9	9	.....		
3,178	9	2	120	0	0	800	14	3	4,099	7	5	8	15	0	.....		
34,515	1	4	456	0	0	11,962	4	6	46,933	5	10	1,582	12	5	.....		
2,375	7	4	64	0	0	39	8	0	2,478	13	4	.....			.....		
14,207	10	0	370	0	0	5,791	1	9	20,368	11	9	639	9	4	.....		
4,785	3	6	150	0	0	3,050	9	9	7,985	12	9	.....			.....		
2,411	1	5	120	0	0	487	13	0	3,018	14	5	.....			.....		
7,802	3	0	215	0	0	801	12	8	8,818	15	8	1	10	0	.....		
6,204	1	9	186	0	0	482	5	0	6,872	6	9	96	4	0	.....		
25,062	6	0	424	2	2	3,322	13	7	28,809	5	9	382	1	6	.....		
31,596	13	9	468	2	2	2,307	6	4	34,372	6	3	135	2	0	.....		
73,516	11	5	860	0	0	21,194	3	3	95,570	14	8	795	14	5	.....		
20,714	7	5	400	8	0	1,709	7	8	22,824	7	1	.....			.....		
23,640	1	2	446	6	2	4,150	14	10	28,237	6	2	267	14	6	.....		
56,955	7	7	855	12	0	9,127	8	10	66,938	12	5	164	0	0	.....		
10,000	11	4	216	0	0	639	0	9	10,855	12	1	6	15	0	.....		
21,922	6	3	408	12	11	3,288	7	2	25,619	10	4	444	5	1	.....		
13,715	8	7	339	14	9	4,056	0	1	18,111	7	5	1,564	5	6	.....		
2,538	6	0	58	0	0	243	8	1	2,839	14	1	.....			.....		
5,229	0	10	144	0	0	292	13	4	5,665	14	2	483	9	4	.....		
4,064	2	4	96	0	0	532	3	3	4,692	5	7	407	9	10	.....		
13,462	2	8	254	0	0	4,551	9	3	18,267	11	11	1,059	12	2	.....		
5,054	7	5	148	0	0	381	1	6	5,583	8	11	852	0	1	.....		
5,094	2	3	155	0	0	14,551	15	5	19,801	1	8	644	4	6	.....		
7,905	1	1	305	0	0	585	3	10	8,795	4	11	3,520	12	0	.....		
4,052	8	5	75	0	0	462	15	5	4,590	7	10	.....			.....		
257	4	0	.....			724	8	2	981	12	2	.....			.....		
14,113	11	1	300	0	0	3,579	14	9	17,993	9	10	9,717	9	0	.....		
13,355	3	4	300	0	0	602	13	1	14,258	0	5	13	15	6	.....		
10,106	3	0	240	0	0	535	3	4	10,881	6	4	229	5	1	.....		
55,079	4	6	1,099	2	4	14,602	6	0	70,780	12	10	16,636	6	8	.....		
30,483	11	8	369	0	0	54,708	15	4	85,561	11	0	.....			.....		
22,825	15	6	240	0	0	7,502	5	1	30,568	4	7	.....			.....		
10,783	7	4	240	0	0	29,453	13	5	40,477	4	9	.....			.....		
7,80,204	5	4	13,120	12	6	6,72,806	12	10	14,66,131	14	8	41,631	2	5	431	5	11

of the Salt Department in all its Branches for the year 1884-85.

Tunkaria Dharam Talav Fund.	Local Fund, Horse Fund.	Total.	Refunds.	Total Charges.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	.....	.....	.....	A.—The office establishments of the Assistant Collector of Salt Revenue, Northern Frontier, and the Deputy Collector of Salt Revenue, Northern Division, are included in the total exhibited against "Pátri."
...	6423 4 7	2,18,688 10 0	.....	2,18,688 10 0	
...	...	.....	.....	.....	
...	...	4,63,199 8 1	1,185 6 0	4,64,384 14 1	
...	...	5,390 8 7	.....	5,390 8 7	B.—The total establishment exhibited against Khárághoda and minor depôts includes the office establishment of the Assistant Collector, Khárághoda Range.
...	...	3,776 15 3	.....	3,776 15 3	
...	...	3,472 6 3	48 8 0	3,520 14 3	
60 0 0	...	6,838 11 5	.....	6,838 11 5	
...	...	4,108 6 5	.....	4,108 6 5	
...	...	48,516 2 3	.....	48,516 2 3	C.—The total charges shown against Surat Táluka includes charges of Coast Guard, Northern Division, and of the Assistant Collector, Surat Range.
...	...	2,478 15 4	.....	2,478 15 4	
...	...	21,008 5 1	.....	21,008 5 1	
...	...	7,985 12 9	782 6 10	8,768 3 7	
...	...	3,018 14 5	35 15 5	3,054 13 10	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast Guard, Southern Division, and of the Assistant Collector of Salt Revenue, Thána Range, are shown against Trombay Táluka.
...	...	8,820 9 8	.....	8,820 9 8	
...	...	6,968 10 9	.....	6,968 10 9	
...	...	29,191 7 3	5 0 0	29,196 7 3	
...	...	34,507 8 3	90 0 0	34,597 8 3	E.—Charges of the Assistant Collector, Uran, Alíbág, Ratnágiri, Kánara, and Goa Ranges are included in the totals shown respectively against Uran, Alíbág, Ratnágiri, Kárwár, and Goa Tálukás.
...	...	96,366 13 1	.....	96,366 13 1	
...	...	22,824 7 1	.....	22,824 7 1	
...	...	28,505 4 8	60 0 0	28,565 4 8	
...	...	67,102 12 5	26,044 10 7	93,147 7 0	
...	...	10,862 11 1	.....	10,862 11 1	
...	...	26,063 15 5	.....	26,063 15 5	F.—The total shown against Bombay comprises the charges of the Collector of Salt Revenue and of the Native Assistant Collector of Salt Revenue
...	...	19,675 12 11	.....	19,675 12 11	
...	...	2,839 14 1	.....	2,839 14 1	
...	...	6,149 7 6	1 8 0	6,150 15 6	
...	...	5,099 15 5	.....	5,099 15 5	
...	...	19,327 8 1	7 6 0	19,334 14 1	G.—This táluka was opened from 1st October 1884.
...	...	6,435 9 0	.....	6,435 9 0	
...	...	20,445 6 2	.....	20,445 6 2	H.—These posts have been withdrawn from 1st August 1884.
...	...	12,316 0 11	.....	12,316 0 11	
...	...	4,590 7 10	.....	4,590 7 10	
...	...	981 12 2	.....	981 12 2	
...	...	27,711 2 10	.....	27,711 2 10	
...	...	14,271 15 11	.....	14,271 15 11	
...	...	11,110 11 5	.....	11,110 11 5	
...	...	87,417 3 6	70,062 0 0	1,57,479 3 6	
...	...	85,561 11 0	.....	85,561 11 0	
...	...	30,568 4 7	.....	30,568 4 7	
...	...	40,477 4 9	57 14 10	40,535 3 7	
60 0 0	6423 4 7	15,14,677 11 7	98,380 11 8	16,13,058 7 3	

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. III, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1884-85, contrasted with those for the year 1883-84.

RECEIPTS.

Items.	1884-85.	1883-84.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	1,32,99,517 14 9	1,22,19,633 4 4	10,79,884 10 5	.....
Excise Duty at nominal rates ...	6,916 13 0	6,359 7 6	557 5 6	.....
Excise Duty on Goa, Daman and Diu Salt	4,21,007 7 1	7,22,376 11 4	.....	3,01,369 4 3
Cost price on Goa, Daman and Diu Salt	24,877 13 7	54,313 15 11	.....	29,436 2 4
Duty on Salt imported by Sea ...	5,817 3 2	12,535 0 8	.....	6,717 13 6
Do. do. by Land ...	26 11 6	30 10 10	.....	3 15 4
Sale-proceeds of Baragra Salt ...	3,15,115 12 9	2,48,583 10 5	66,532 2 4	.....
Total Imperial ...	1,40,73,279 11 10	1,32,63,832 13 0	11,46,974 2 3	3,37,527 3 5
PROVINCIAL.				
Excise Duty on excess discovered on examination and by weighment at place of Import	5,940 5 3	5,613 3 7	327 1 8	.....
Ground Rent	31,044 15 7	29,257 0 11	1,787 14 8	.....
Farms of Government Salt Works ...	58,529 8 0	46,533 0 0	11,996 8 0	.....
Proprietary right of Government in Salt Works...	54,316 9 7	47,658 9 7	6,658 0 0	.....
Sale-proceeds of Forfeitures and Confiscations	1,073 8 3	1,967 9 0	.....	894 0 9
Payments by Shilotris on account of Establishments employed to watch their Salt Works	3,231 12 3	3,227 10 2	4 2 1	.....
Contribution from Port Funds towards cost of Coast Guard Establishment	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records	845 6 9	962 9 1	.....	117 2 4
Sale-proceeds of Waste-paper ...	37 1 5	142 6 5	.....	105 5 0
Miscellaneous—Salt	2,538 11 11	2,545 8 9	.....	6 12 10
Total Provincial ...	1,67,557 15 0	1,47,907 9 6	20,773 10 5	1,123 4 11
Grand Total Salt Revenue ...	1,42,40,837 10 10	1,34,11,740 6 6	11,67,747 12 8	3,38,650 8 4
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs { Import Sea Customs ...	993 13 9	4,655 11 7	.....	3,661 13 10
Sea Customs { Export do.	5,019 9 5	5,672 4 0	.....	652 10 7
Land Customs. { Import Land Customs	26 2 8	49 1 4	.....	22 14 8
Land Customs. { Export do.	14 4 7	2,382 7 5	.....	2,368 2 10
Land Customs. { Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bánsda, and Dharampur	9,011 9 4	10,426 11 10	.....	1,415 2 6
Total Imperial ...	15,065 7 9	23,186 4 2	.....	8,120 12 5

RECEIPTS—*continued.*

Items.	1884-85.	1883-84.	Increase.	Decrease.
CUSTOMS REVENUE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
PROVINCIAL.				
Sea Customs. Anchorage Fees	.....	415 5 10	.....	415 5 10
Sea Customs. Registry Fees under Act XIX of 1838	8,013 6 10	9,203 7 6	.....	1,190 0 8
Sea Customs. Warehouse Rent and Wharfage Fees	647 10 5	1,129 5 7	.....	481 11 2
Sea Customs. Fees for amendment and duplicate copies of documents ...	561 5 6	715 2 0	.....	153 12 6
Sea Customs. Sale-proceeds of derelict articles	163 4 5	117 10 1	45 10 4	.....
Sea Customs. Confiscations and Penalties ...	836 7 2	1,427 10 4	.....	591 3 2
Sea Customs. Miscellaneous...	479 1 0	662 9 1	.....	183 8 1
Land Customs. Government share of goods confiscated under Act XXIX of 1857	.....	.....	.....	.....
Land Customs. Miscellaneous...	5 15 1	171 0 9	.....	165 1 8
Total Provincial ...	10,707 2 5	13,842 3 2	45 10 4	3,180 11 1
Grand Total Customs Revenue ...	25,772 10 2	37,028 7 4	45 10 4	11,301 7 6
A'BKA'RI REVENUE.				
PROVINCIAL				
Still-head Duty on Spirits manufactured at Uran	14,14,947 12 1	10,13,965 5 6	4,00,982 6 7	.....
Payment by Proprietors of Uran Distillery on account of supervising Establishment	27,926 2 1	27,870 7 5	55 10 8	.....
Proceeds of useless articles	11 1 3	15 0 0	.....	3 14 9
Miscellaneous	144 14 8	.....	144 14 8	.....
Total A'bkári Revenue ...	14,43,029 14 1	10,41,850 12 11	4,01,182 15 11	3 14 9
Total Imperial and Provincial Revenues	*1,57,09,640 1*	*1,44,90,619 10 9*	*15,68,976 6 11*	*3,49,955 14 7*
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	22,749 2 6	24,033 10 4	.....	1,284 7 10
Southern Group	48,880 10 9	51,104 0 1	.....	2,223 5 4
Total Port Fund ...	71,629 13 3	75,137 10 5	.....	3,507 13 2
Mundrai Bandar Establishment charges recovered from Bhávnagar State...	420 0 0	420 0 0	.....	.....
GENERAL FUNDS.				
Cotton Improvement Fund	.....	.....	.....	.....
Horse Fund	8,543 9 9	205 0 0	8,338 9 9	.....
Total General Funds ...	8,543 9 9	205 0 0	8,338 9 9	.....
Ankaria Dharam Talav Fund ...	43 4 0	67 8 9	.....	24 4 9
Cambay and Jambusar Ferry Fund...	55 15 0	89 4 6	.....	33 5 6
Total Local Fund Revenue ...	*80,692 10 0*	*75,919 7 8*	*8,338 9 9*	*3,565 7 5*
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	1,57,90,332 13 1	1,45,66,539 2 5	15,77,315 0 8	3,53,521 6 0

STATEMENT No. III, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1884-85, contrasted with those for the year 1883-84.

RECEIPTS.

Items.	1884-85.	1883-84.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	1,32,99,517 14 9	1,22,19,633 4 4	10,79,884 10 5	.....
Excise Duty at nominal rates ...	6,916 13 0	6,359 7 6	557 5 6	.....
Excise Duty on Goa, Daman and Diu Salt	4,21,007 7 1	7,22,376 11 4	.....	3,01,369 4 3
Cost price on Goa, Daman and Diu Salt	24,877 13 7	54,313 15 11	.....	29,436 2 4
Duty on Salt imported by Sea ...	5,817 3 2	12,535 0 8	.....	6,717 13 6
Do. do. by Land ...	26 11 6	30 10 10	.....	3 15 4
Sale-proceeds of Baragra Salt ...	3,15,115 12 9	2,48,583 10 5	66,532 2 4	.....
Total Imperial ...	1,40,73,279 11 10	1,32,63,832 13 0	11,46,974 2 3	3,37,527 3 5
PROVINCIAL.				
Excise Duty on excess discovered on examination and by weighment at place of Import	5,940 5 3	5,613 3 7	327 1 8	.....
Ground Rent	31,044 15 7	29,257 0 11	1,787 14 8	.....
Farms of Government Salt Works ...	58,529 8 0	46,533 0 0	11,996 8 0	.....
Proprietary right of Government in Salt Works...	54,316 9 7	47,658 9 7	6,658 0 0	.....
Sale-proceeds of Forfeitures and Confiscations	1,073 8 3	1,967 9 0	.....	894 0 9
Payments by Shilotris on account of Establishments employed to watch their Salt Works	3,231 12 3	3,227 10 2	4 2 1	.....
Contribution from Port Funds towards cost of Coast Guard Establishment	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records	845 6 9	962 9 1	.....	117 2 4
Sale-proceeds of Waste-paper ...	37 1 5	142 6 5	.....	105 5 0
Miscellaneous—Salt	2,538 11 11	2,545 8 9	.....	6 12 10
Total Provincial ...	1,67,557 15 0	1,47,907 9 6	20,773 10 5	1,123 4 11
Grand Total Salt Revenue ...	1,42,40,837 10 10	1,34,11,740 6 6	11,67,747 12 8	3,38,650 8 4
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs { Import Sea Customs ...	993 13 9	4,655 11 7	.....	3,661 13 10
Sea Customs { Export do.	5,019 9 5	5,672 4 0	.....	652 10 7
Land Customs. { Import Land Customs	26 2 8	49 1 4	.....	22 14 8
Land Customs. { Export do.	14 4 7	2,382 7 5	.....	2,368 2 10
Land Customs. { Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bánsda, and Dharampur	9,011 9 4	10,426 11 10	.....	1,415 2 6
Total Imperial ...	15,065 7 9	23,186 4 2	.....	8,120 12 5

RECEIPTS—*continued.*

Items.	1884-85.	1883-84.	Increase.	Decrease.
CUSTOMS REVENUE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
PROVINCIAL.				
Sea Customs. Anchorage Fees	.....	415 5 10	.....	415 5 10
Registry Fees under Act XIX of 1838	8,013 6 10	9,203 7 6	.....	1,190 0 8
Warehouse Rent and Wharfage Fees	647 10 5	1,129 5 7	.....	481 11 2
Fees for amendment and duplicate copies of documents ...	561 5 6	715 2 0	.....	153 12 6
Sale-proceeds of derelict articles	163 4 5	117 10 1	45 10 4	.....
Confiscations and Penalties ...	836 7 2	1,427 10 4	.....	591 3 2
Miscellaneous...	479 1 0	662 9 1	.....	183 8 1
Land Customs. Government share of goods confiscated under Act XXIX of 1857	.....	.....	.....	.....
Miscellaneous...	5 15 1	171 0 9	.....	165 1 8
Total Provincial ...	10,707 2 5	13,842 3 2	45 10 4	3,180 11 1
Grand Total Customs Revenue ...	25,772 10 2	37,028 7 4	45 10 4	11,301 7 6
A'BKA'RI REVENUE.				
PROVINCIAL				
Still-head Duty on Spirits manufactured at Uran	14,14,947 12 1	10,13,965 5 6	4,00,982 6 7	.....
Payment by Proprietors of Uran Distillery on account of supervising Establishment	27,926 2 1	27,870 7 5	55 10 8	.....
Proceeds of useless articles	11 1 3	15 0 0	.....	3 14 9
Miscellaneous	144 14 8	.....	144 14 8	.....
Total A'bkári Revenue ...	14,43,029 14 1	10,41,850 12 11	4,01,182 15 11	3 14 9
Total Imperial and Provincial Revenues	*1,57,09,640 1*	*1,44,90,619 10 9*	*15,68,976 6 11*	*3,49,955 14 7*
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	22,749 2 6	24,033 10 4	.....	1,284 7 10
Southern Group	48,880 10 9	51,104 0 1	.....	2,223 5 4
Total Port Fund ...	71,629 13 3	75,137 10 5	.....	3,507 13 2
Mundrai Bandar Establishment charges recovered from Bhávnagar State...	420 0 0	420 0 0	.....	.....
GENERAL FUNDS.				
Cotton Improvement Fund	.....	.....	.....	.....
Horse Fund	8,543 9 9	205 0 0	8,338 9 9	.....
Total General Funds ...	8,543 9 9	205 0 0	8,338 9 9	.....
Ankaria Dharam Talav Fund ...	43 4 0	67 8 9	.....	24 4 9
Cambay and Jambusar Ferry Fund...	55 15 0	89 4 6	.....	33 5 6
Total Local Fund Revenue ...	*80,692 10 0*	*75,919 7 8*	*8,338 9 9*	*3,565 7 5*
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	1,57,90,332 13 1	1,45,66,539 2 5	15,77,315 0 8	3,53,521 6 0

EXPENDITURE.

Items.	1884-85.	1883-84.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	12,000 0 0	13,828 3 7	.....	1,828 3 7
Travelling Allowance...	2,488 0 0	2,462 4 1	25 11 11	.....
Tentage	300 0 0	300 0 0	.....	.....
SUBORDINATE ESTABLISHMENT.				
Pay	59,289 6 11	91,103 8 6	.....	31,814 1 7
Travelling Allowance	2,029 11 1	1,964 4 7	65 6 6	.....
CONTINGENCIES.				
Petty Supply Allowance	1,119 0 0	1,243 0 0	.....	124 0 0
Tape for Peons' Belts...	.....	15 9 5	.....	15 9 5
Service Stamps and Bearing Postage.	94 12 0	91 5 3	3 6 9	.....
Telegraph Charges	93 11 0	104 8 0	.....	10 13 0
Office Rent	593 6 5	569 0 0	24 6 5	.....
Purchase of Boats	250 0 0	.....	250 0 0	.....
Boat Stores and Repairs	611 11 10	769 10 1	.....	157 14 3
Dead Stock Articles	94 4 7	232 15 8	.....	138 11 1
Gadis and Takias	.....	80 10 2	.....	80 10 2
Purchase and Storage of Baragra Salt	3,79,369 0 1	3,53,427 1 3	25,941 14 10	.....
Salt Purchase and Freight (includes cost price of salt, freight, cost of bags, and carriage of Salt to fish-curing yards)	82,273 4 1	13,389 10 10	68,883 9 3	.....
Conveyance of Treasure	4 6 0	136 4 3	.....	131 14 3
Do. Dead Stock	1 4 4	.....	1 4 4	.....
Carriage of Record	18 1 0	.....	18 1 0	.....
Rewards in Salt Cases	69 0 0	25 0 0	44 0 0	.....
Petty Construction and Repairs of Salt Buildings	1,279 4 9	1,303 13 0	.....	24 8 3
Law Charges	215 9 8	306 8 10	.....	90 15 2
Thatching of Salt Heaps	403 4 7	1,294 2 10	.....	890 14 3
Destruction of Salt	.....	275 5 9	.....	275 5 9
Service Haks	16,255 5 8	11,315 6 7	4,939 15 1	.....
Commission	3,775 4 9	.....	3,775 4 9	.....
Miscellaneous	289 4 1	236 8 8	52 11 5	.....
Total ...	5,62,917 0 10	4,94,474 13 4	1,04,025 12 3	35,583 8 9
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt refunded ...	72,183 11 1	68,229 2 5	3,954 8 8	.....
Total Imperial ...	6,35,100 11 11	5,62,703 15 9	1,07,980 4 11	35,583 8 9
SALT—PROVINCIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	84,127 7 6	74,808 3 6	9,319 4 0	.....
Travelling Allowance...	11,211 11 7	8,538 1 7	2,673 10 0	.....
Tentage	1,850 15 6	1,480 13 9	370 1 9	.....
SUBORDINATE ESTABLISHMENT.				
Pay	4,52,423 4 6	3,44,113 9 10	1,08,309 10 8	.....
Grain Compensation	17,077 5 4	29,049 2 1	.....	11,971 12 9

EXPENDITURE—*continued.*

Items.	1884-85.	1883-84.	Increase.	Decrease.
SALT—PROVINCIAL—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SUBORDINATE ESTABLISHMENT—*continued.*				
Travelling Allowance	17,965 10 3	14,926 3 9	3,039 6 6	.....
Horse Allowance	3,769 0 9	3,354 2 0	414 14 9	.....
CONTINGENCIES.				
Petty Supply Allowance	7,875 13 5	6,273 4 10	1,602 8 7	.....
Peons' Belts and Clothing and Tape .	3,437 8 0	4,597 2 11	.....	1,159 10 11
Service Stamps and Bearing Postage.	3,381 8 0	2,459 2 0	922 6 0	...
Telegraph Charges	737 11 0	801 13 0	.....	64 2 0
Parcel Charges	110 3 6	126 7 6	.....	16 4 0
Office Rent	726 4 10	578 0 6	148 4 4	.....
Prize for best Salt manufactured at Khárághoda	600 0 0	500 0 0	100 0 0	.....
Purchase of Boats	.....	5,000 0 0	.....	5,000 0 0
Boat Stores and Repairs	15,425 3 8	13,895 4 10	1,529 14 10	.....
Dead Stock Articles	2,864 6 4	1,593 2 3	1,271 4 1	.....
Gadis and Takias	101 6 5	.....	101 6 5	.....
Conveyance of Treasure	125 12 3	141 12 6	.....	16 0 3
Charges in connection with Salt Confiscations	124 13 5	45 2 7	79 10 10	.....
Water-supply	386 3 0	382 5 10	3 13 2	.....
New Scales, Weights and Repairs ...	2,280 4 10	107 15 3	2,172 5 7	.....
Rewards in Salt Cases	1,935 5 6	1,668 5 0	267 0 6	.....
Agents' Commission	13,462 7 1	8,543 15 4	4,918 7 9	.....
Land Compensation for suppression of Salt-works at Málvan	13,344 15 1	4,211 9 7	9,133 5 6	.....
Compensation for land taken up for Frontier Lines, &c.	5,003 7 7	.....	5,003 7 7	.....
Monsoon Weather-fences for Salt Buildings	2,491 5 1	2,569 8 11	.....	78 3 10
Petty Construction and Repairs of Salt Buildings	16,535 13 9	9,479 14 5	7,055 15 4	.....
Conveyance of Records	804 9 11	805 12 4	.....	1 2 5
Treaty provision of Salt—Cost of Bags and Sewing Charges ...	27 5 6	27 5 6	.....	.....
Medical Charges	201 8 9	215 7 4	.....	13 14 7
Law Charges	98 7 7	89 15 7	8 8 0	.....
Record Frames	.....	23 12 0	.....	23 12 0
Cost of Arms and Ammunition for the Frontier Establishment ...	2,237 9 8	.....	2,237 9 8	.....
Closing of culverts on the B. B. and C. I. Railway Line...	1,044 7 0	.....	1,044 7 0	.....
Destruction of Salt	27 15 4	37 9 0	.....	9 9 8
Cost of Timber for house accommodation for Salt-makers in the new village of Khárághoda and its carriage from Sanján to Khárághoda .	3,019 15 2	7,282 3 7	.....	4,262 4 5
Cost of Timber for Chaukis on the Frontier	20,776 7 0	.....	20,776 7 0	.....
Miscellaneous	1,441 6 8	1,420 0 6	21 6 2	.....
Total Provincial ...	7,09,055 12 9	5,49,147 5 7	1,82,525 4 0	22,616 12 10
Grand Total ...	13,44,156 8 8	11,11,851 5 4	2,90,505 8 11	58,200 5 7
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty refunded	152 6 0	13 0 6	139 5 6	.....
Total Imperial ...	152 6 0	13 0 6	139 5 6	.....

EXPENDITURE—*continued.*

Items.	1884-85.	1883-84.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SEA CUSTOMS—PROVINCIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	32,549 8 2	25,494 7 10	7,055 0 4	.....
Travelling Allowances	9,491 11 6	6,627 3 3	2,864 8 3	.....
Tentage	1,310 6 4	1,019 9 10	290 12 6	.....
SUBORDINATE ESTABLISHMENT.				
Pay	98,680 7 0	1,25,468 6 5	.....	26,787 15 5
Grain Compensation	8,361 9 7	14,414 9 6	.....	6,052 15 11
CONTINGENCIES.				
Travelling Allowance...	8,440 9 4	8,378 0 2	62 9 2	.....
Petty Supply Allowance	3,980 11 1	5,169 0 1	.....	1,188 5 0
Miscellaneous Expenditure	154 11 9	117 6 4	37 5 5	.....
Tape for Peons' Belts	.....	58 12 4	.....	58 12 4
Service Stamps and Bearing Postage.	3,754 4 0	3,344 1 0	410 3 0	.....
Telegraph Charges	82 5 0	94 9 0	.....	12 4 0
Parcel Charges	.....	1 0 0	.....	1 0 0
Office Rent	832 0 0	861 0 8	.....	29 0 8
Purchase of Boats	790 4 4	.....	790 4 4	.....
Boat Stores and Repairs	3,392 11 5	3,117 1 0	275 10 5	.....
Dead Stock Articles	655 7 0	710 10 8	.....	55 3 8
Gadis and Takias	427 10 9	58 0 0	369 10 9	.....
New Scales, Weights and Repairs ...	1 8 0	0 11 0	0 13 0	.....
Rewards in Sea Customs Cases ...	251 4 0	662 8 0	.....	411 4 0
Purchase of Clothing to Peons ...	44 8 0	.....	44 8 0	.....
Monsoon Weather-fences for Customs Buildings	544 7 4	495 4 6	49 2 10	.....
Petty Construction and Repairs of Customs Buildings...	3,193 7 0	915 10 7	2,277 12 5	.....
Conveyance of Records	305 2 10	114 11 6	190 7 4	.....
Record Frames	23 4 0	.....	23 4 0	.....
Total Provincial ...	1,77,267 14 5	1,97,122 11 8	14,741 15 9	34,596 13 0
Grand Total ...	1,77,420 4 5	1,97,135 12 2	14,881 5 3	34,596 13 0
LAND CUSTOMS—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	2,217 3 5	3,657 11 4	.....	1,440 7 11
Grain Compensation	578 6 7	1,003 1 7	.....	424 11 0
Travelling Allowance...	129 15 0	180 1 0	.....	50 2 0
CONTINGENCIES.				
Petty Supply Allowance	58 0 0	96 0 0	.....	38 0 0
Service Stamps and Bearing Postage.	25 0 0	25 8 6	.....	0 8 6
Office Rent	5 0 0	11 0 0	.....	6 0 0
Boat Stores and Repairs	5 0 0	19 4 0	.....	14 4 0
Monsoon Weather-fences for Customs Buildings	52 1 8	48 3 6	3 14 2	.....
Petty Construction and Repairs of Customs Buildings...	22 4 3	21 4 9	0 15 6	.....
Total Land Customs ...	3,092 14 11	5,062 2 8	4 13 8	1,974 1 5

EXPENDITURE—*continued.*

Items.	1884-85.	1883-84.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	12,899 10 4	10,275 8 10	2,624 1 6	.....
Travelling Allowance	5 10 0	5 2 0	0 8 0	.....
Contingencies.				
Petty Supply Allowance	87 4 0	26 14 0	60 6 0	.....
Service Stamps and Bearing Postage	45 3 6	40 1 6	5 2 0	.....
Boat Stores and Repairs	.....	23 3 6	.....	23 3 6
Dead Stock Articles	99 8 0	159 4 0	.....	59 12 0
Horse Allowance	3 13 11	.....	3 13 11	.....
Clothing for Peons	657 2 0	.....	657 2 0	.....
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs... ...	26,044 10 7	.....	26,044 10 7	.....
Total Excise ...	39,842 14 4	10,530 1 10	29,395 12 0	82 15 6
Total Imperial and Provincial Expenditure	*15,64,512 10 4*	*13,24,579 6 0*	*3,34,787 7 10*	*94,854 3 6*
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	6,802 4 4	6,608 10 3	193 10 1	.....
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	24,828 14 1	24,927 14 11	.....	99 0 10
Total Port Fund ...	41,631 2 5	41,536 9 2	193 10 1	99 0 10
Sundrai Bandar Establishment at Gogha	431 5 11	400 7 8	30 14 3	.....
Tunkaria Dharam Talav Fund ...	60 0 0	60 0 0	.....	.....
Horse Fund	6,423 4 7	16 15 0	6,406 5 7	.....
Total Local Fund Expenditure ...	*48,545 12 11*	*42,013 15 10*	*6,630 13 11*	*99 0 10*
TOTAL EXPENDITURE ON ALL ACCOUNTS	16,13,058 7 3	13,66,593 5 10	3,41,418 5 9	94,953 4 4

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. IV, showing the Receipts and Expenditure in each separate Charge of the Salt Department for the year 1884-85.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarters Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, S. D., Mátunga and Suvarndrug.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tributes and Contributions from Native States												
Dharampor State	.....	.....	.....	9,000 0 0	.....	.....	.....	.....	.....	.....	.....	9,000 0 0
III.—Excise on Spirits and Drugs.												
Still-Head Duty	.....	.....	.....	.....	.....	.....	14,14,947 12 1	.....	.....	.....	.....	14,14,947 12 1
Recovery of cost of Establishment	.....	.....	.....	.....	.....	.....	27,926 2 1	.....	.....	.....	.....	27,926 2 1
Proceeds of useless articles ...	.....	.....	.....	.....	.....	.....	11 1 3	.....	.....	.....	.....	11 1 3
Miscellaneous	.....	.....	.....	.....	.....	.....	144 14 8	.....	.....	.....	.....	144 14 8
Total ...	.....	.....	.....	.....	.....	.....	14,43,029 14 1	.....	.....	.....	.....	14,43,029 14 1
Sea Customs.												
Import Duty	.....	.....	.....	87 8 9	.....	2 8 2	.....	.....	475 13 6	427 15 4	.....	993 13 9
Export Duty	.....	.....	.....	1,219 12 1	33 12 2	3,319 8 5	302 6 0	0 4 1	143 14 8	.....	.....	5,019 9 5
Duty collected after Port Clearance	.....	.....	.....	0 12 0	.....	.....	.....	.....	.....	.....	.....	0 12 0
Cash Recoveries	.....	.....	.....	42 1 4	.....	0 13 4	.....	.....	.....	.....	.....	42 14 8
Registry Fees	.....	.....	.....	1,778 8 10	441 0 0	1,914 0 0	604 0 0	258 0 0	2,425 14 0	592 0 0	.....	8,013 6 10
Fees for Copies of Documents ...	.....	.....	.....	163 13 0	16 0 0	81 1 6	55 7 6	22 0 0	96 14 6	126 1 0	.....	561 5 6
Recovery of Witness Batta ...	.....	.....	.....	7 4 0	.....	3 9 9	2 2 0	.....	6 10 0	10 14 0	.....	30 7 9
Pay of Servants recovered ...	.....	.....	.....	254 6 2	.....	.....	.....	28 0 0	.....	.....	.....	282 6 2
Proceeds of derelict articles ...	.....	.....	.....	67 13 11	4 11 3	18 1 9	12 4 1	14 7 5	20 9 1	25 4 11	.....	163 4 5
Wharfage Fees	.....	.....	.....	454 1 9	.....	2 2 9	4 6 1	.....	110 11 9	76 4 1	.....	647 10 5
Proceeds of Confiscations and Penalties	100 0 0	.....	.....	205 1 0	2 0 0	208 0 0	115 4 8	44 8 0	120 13 6	40 12 0	.....	836 7 2
Fine from Government Servants.	.....	.....	.....	.....	.....	.....	.....	.....	0 8 0	.....	.....	0 8 0
Proceeds of Stamps	.....	.....	.....	.....	.....	0 4 0	.....	.....	.....	.....	.....	0 4 0
Do. of Waste-paper ...	.....	.....	.....	.....	6 5 8	1 6 4	.....	.....	.....	.....	.....	7 12 0
Unexpended balance of Petty Supply Allowance	.....	.....	.....	112 14 11	.....	.....	.....	.....	0 1 6	.....	.....	113 0 5
Miscellaneous	1 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 0 0
Total Sea Customs ...	101 0 0	.....	.....	4,394 1 9	503 13 1	5,551 8 0	1,095 14 4	367 3 6	3,401 14 6	1,299 3 4	.....	16,714 10 6
Land Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	.....	.....	26 2 8	.....	26 2 8
Export Duty	.....	.....	.....	13 8 2	.....	.....	.....	0 12 5	.....	.....	.....	14 4 7
Transit or Frontier Duty ...	.....	.....	.....	11 9 4	.....	.....	.....	.....	.....	.....	.....	11 9 4
Fee for Copy of Documents ...	.....	.....	.....	.....	.....	.....	.....	2 0 0	2 0 0	.....	.....	4 0 0
Do. of Derelict Articles.	.....	.....	.....	.....	.....	.....	.....	0 15 3	0 6 3	.....	0 9 7	1 15 1
Total ...	.....	.....	.....	25 1 6	.....	.....	.....	3 11 8	2 6 3	26 2 8	0 9 7	57 15 8
Total Customs ...	101 0 0	.....	.....	4,419 3 3	503 13 1	5,551 8 0	1,095 14 4	370 15 2	3,404 4 9	1,325 6 0	0 9 7	16,772 10 2

Salt.													
Import Duty by Land	.....	.....	.....	26 11 6	.....	.....	.....	.....	.....	.....	.....	.....	26 11 6
Do. by Sea	5,815 11 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 7 4	.....	5,817 3 2
Excise Duty on Goa, Daman and Diu Salt	.....	.....	.....	64,424 0 0	.....	.....	.....	.....	.....	.....	.....	3,56,583 7 1	4,21,007 7 1
Cost Price do.	.....	.....	.....	8,546 10 7	.....	.....	.....	.....	.....	.....	.....	16,331 3 0	24,877 13 7
Excise Duty on issues for the Bombay Presidency	.....	.....	11,96,426 0 0	5,50,234 0 0	9,26,775 0 0	28,60,304 1 7	18,94,338 4 6	8,56,244 15 3	92,826 0 0	3,04,249 12 6	.....	.....	86,81,398 1 10
Do. do. Calcutta... ...	.....	.....	.....	.....	72,800 0 0	1,62,056 0 0	7,09,944 0 0	.....	.....	.....	.....	.....	9,44,800 0 0
Do. do. Central Provinces	.....	.....	13,25,878 0 0	.....	2,660 0 0	2,42,639 0 0	30,700 0 0	18,250 0 0	.....	.....	.....	.....	16,20,127 0 0
Do. do. Malwa	.....	.....	8,010 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,010 0 0
Do. do. British Malabár .	.....	.....	.....	.....	1,12,281 0 0	4,13,224 0 0	12,91,510 0 0	3,600 0 0	.....	3,388 0 0	.....	.....	18,24,003 0 0
Do. do. Other Places ...	.....	.....	1,85,728 0 0	.....	.....	.....	254 12 1	35,197 0 10	.....	.....	.....	.....	2,21,179 12 11
Do. do. Foreign Malabár at nominal rates	.....	.....	.....	.....	762 10 6	.....	5,734 8 6	419 10 0	.....	.....	.....	.....	6,916 13 0
Duty on Excesses	.....	.....	.....	65 8 9	131 12 5	3,320 9 11	2,316 3 1	71 5 0	23 0 3	6 13 10	5 0 0		5,940 5 3
Proprietory Share at 9 pies per I. Md ...	.....	.....	28,016 3 3	12,896 2 10	.....	.....	.....	.....	.....	.....	.....	.....	40,912 6 1
Do. at 3 pies per I. Md. ...	.....	.....	13,404 3 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,404 3 6
Proceeds of Farms	.....	.....	.....	.....	26,500 0 0	21,908 0 0	505 0 0	2,800 0 0	6,816 8 0	.....	.....	.....	58,529 8 0
Fines and Forfeitures	.....	246 7 2	.....	101 6 5	0 6 0	2 7 0	62 4 1	239 1 0	20 3 0	.....	1 3 0	.....	673 5 8
Proceeds of Confiscations ...	.....	.....	.....	8 13 7	0 10 9	342 10 5	3 8 3	.....	28 8 0	2 1 10	13 13 9	.....	400 2 7
Cash Recoveries	17 12 10	9 1 9	13 11 4	0 14 0	.....	.....	0 4 1	.....	.....	.....	262 14 7	.....	304 10 7
Fees for Copies of Documents ...	.....	.....	0 8 0	.....	10 6 6	0 6 0	15 14 6	9 11 0	.....	2 5 6	.....	.....	39 3 6
Ground and House-rent	.....	12 0 0	279 14 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	291 14 0
Pay of Servants recovered ...	.....	.....	.....	.....	.....	1,186 8 0	1,907 1 3	55 6 0	82 13 0	.....	.....	.....	3,231 12 3
Proceeds of derelict articles ...	233 3 6	57 2 5	15 11 11	87 8 9	57 2 3	29 7 3	36 1 7	10 4 0	8 0 1	34 13 1	66 3 3		635 10 1
Do. cost of lost property.	.....	4 10 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 10 6
Cost price at Rs. 0-1-3 per I.Md.	.....	.....	1,06,093 0 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,06,093 0 9
Transport Charges	.....	.....	2,09,022 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,09,022 12 0
Cost of yard made over to Bombay Government	.....	.....	.....	100 0 0	.....	.....	.....	.....	.....	.....	.....	.....	100 0 0
Proceeds of trees, wood, grass, &c.	.....	.....	27 8 0	.....	7 14 6	.....	.....	.....	.....	.....	9 3 8	.....	44 10 2
Do. Stamps...	.....	.....	.....	.....	.....	0 2 0	.....	.....	.....	.....	.....	.....	0 2 0
Do. Old record	6 6 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6 6 0
Unexpended balance of Gaum Kharch Allowance	.....	.....	59 13 11	.....	.....	.....	.....	.....	.....	.....	.....	.....	59 13 11
Unexpended Petty Supply Allowance	.....	10 0 2	45 11 9	152 5 4	.....	21 6 11	.....	.....	.....	.....	.....	.....	229 8 2
Cost of rafters	.....	.....	775 1 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	775 1 10
Contribution from Port Fund towards the cost of Coast-Guard Establishment	10,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000 0 0
Recovery of Witness Batta ...	.....	.....	.....	0 14 0	.....	12 10 9	14 5 6	0 6 0	.....	18 8 0	.....	.....	46 12 3
Ground Rent	.....	.....	.....	.....	.....	13,578 9 10	6,575 14 2	10,287 8 8	602 14 11	.....	.....	.....	31,044 15 7
Miscellaneous	.....	0 4 11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 4 11
Total Salt ...	16,073 2 2	339 10 11	30,73,796 4 3	6,36,644 15 9	11,41,986 14 11	37,18,625 15 8	39,43,918 1 7	9,27,185 3 9	1,00,407 15 3	3,07,703 14 1	3,73,273 0 4		1,42,39,955 2 8
Miscellaneous.													
Proceeds of Waste-paper ...	.....	2 8 0	.....	17 5 6	.....	10 8 0	.....	2 2 0	4 9 11	.....	.....		37 1 5
Stationery and Printing.													
Proceeds of Forms	4 10 11	1 4 0	0 1 0	377 2 10	3 13 0	220 7 1	116 10 6	32 5 4	20 9 9	57 14 4	10 8 0		845 6 9
Total ..	4 10 11	3 12 0	0 1 0	394 8 4	3 13 0	230 15 1	116 10 6	34 7 4	25 3 8	57 14 4	10 8 0		882 8 2

Heads of Receipt and Expenditure	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarters Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast-Guard, S. D., Mátunga and Suvarndurg.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
Local Fund Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Port Fund.												
Port Dues	18 4 6	.....	.....	19,253 5 3	.....	3,388 10 9	.....	.....	.....	.....	.....	22,660 4 6
Proceeds of goods washed ashore	.....	.....	.....	26 4 0	.....	4 10 0	.....	.....	.....	.....	.....	30 14 0
Do. a wreck	.....	.....	.....	50 5 0	.....	.....	.....	.....	.....	.....	.....	50 5 0
Fee for Copy	.....	.....	.....	7 11 0	.....	.....	.....	.....	.....	.....	.....	7 11 0
Sundrai Bandar Receipts ...	.....	.....	.....	420 0 0	.....	.....	.....	.....	.....	.....	.....	420 0 0
Total ...	18 4 6	.....	.....	19,757 9 3	.....	3,393 4 9	.....	.....	.....	.....	.....	23,169 2 6
Southern Port Fund.												
Port Dues	1,390 15 6	.....	.....	.....	933 3 6	7,132 0 0	9,204 3 6	3,064 10 10	13,934 4 0	12,999 9 6	.....	48,658 14 10
Proceeds of goods washed ashore.	53 0 0	.....	.....	.....	.....	29 14 3	7 6 0	27 8 3	26 11 3	23 15 9	.....	168 7 6
Do. useless articles ...	.....	.....	.....	.....	.....	3 15 5	2 5 9	1 5 9	11 15 6	30 13 0	.....	50 7 5
Fines and Forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	2 13 0	.....	.....	2 13 0
Total Southern Port Fund ...	1,443 15 6	.....	.....	.....	933 3 6	7,165 13 8	9,213 15 3	3,093 8 10	13,975 11 9	13,054 6 3	.....	48,880 10 9
Total Local Fund Revenue ...	1,462 4 0	.....	.....	19,757 9 3	933 3 6	10,559 2 5	9,213 15 3	3,093 8 10	13,975 11 9	13,054 6 3	.....	72,049 13 3
Ferry Tolls	.....	.....	.....	55 15 0	.....	.....	.....	.....	.....	.....	.....	55 15 0
Horse Fund	.....	8,543 9 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,543 9 9
Tankaria Dharm Talav Fund ...	.....	.....	.....	43 4 0	.....	.....	.....	.....	.....	.....	.....	43 4 0
Total Receipts ...	17,641 1 1	8,887 0 8	30,73,796 5 3	6,70,315 7 7	11,43,427 12 6	37,34,967 9 2	53,97,374 7 9	9,30,684 3 1	1,17,813 3 5	3,22,141 8 8	3,73,284 1 11	1,57,90,332 13 1
EXPENDITURE.												
Refunds and Drawbacks.												
Excise on Spirits and Drugs ...	.....	.....	.....	.....	.....	.....	26,044 10 7	.....	.....	.....	.....	26,044 10 7
Customs	.....	.....	.....	48 8 0	1 8 0	95 0 0	.....	.....	7 6 0	.....	.....	152 6 0
Salt	70,062 0 0	.....	1,185 6 0	818 6 3	.....	.....	60 0 0	.....	.....	.....	57 14 10	72,183 11 1
Total ...	70,062 0 0	.....	1,185 6 0	866 14 3	1 8 0	95 0 0	26,104 10 7	.....	7 6 0	.....	57 14 10	98,380 11 8

Excise on Spirits and Drugs.

Excise on Spirits and Drugs.												
Salary of Establishment	.....	.....	.....	.....	.....	.....	12,899 10 4	.....	.....	.....	.....	12,899 10 4
Service Stamps	.....	.....	.....	.....	.....	.....	45 0 0	.....	.....	.....	.....	45 0 0
Postal Charges	.....	.....	.....	.....	.....	.....	0 3 6	.....	.....	.....	.....	0 3 6
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	99 8 0	.....	.....	.....	.....	99 8 0
Fixed Contingencies	.....	.....	.....	.....	.....	.....	87 4 0	.....	.....	.....	.....	87 4 0
Travelling Allowance	.....	.....	.....	.....	.....	.....	5 10 0	.....	.....	.....	.....	5 10 0
Horse Allowance	.....	.....	.....	.....	.....	.....	3 13 11	.....	.....	.....	.....	3 13 11
Clothing for Peons	.....	.....	.....	.....	.....	.....	657 2 0	.....	.....	.....	....	657 2 0
Total ...	.....	.....	.....	.....	.....	.....	13,798 3 9	.....	.....	.....	.....	13,798 3 9
Sea Customs.												
Salary of Officers	.....	.....	.....	9,600 0 0	9,248 6 6	3,210 2 3	.....	.....	5,404 13 5	5,086 2 0	.....	32,549 8 2
Travelling Allowance to Officers.	.....	.....	.....	2,428 2 8	2,433 0 2	1,080 8 8	.....	.....	1,800 0 0	1,750 0 0	.....	9,491 11 6
Tentage Allowance to Officers ...	.....	.....	.....	300 0 0	600 0 0	43 8 9	.....	.....	186 13 7	180 0 0	.....	1,310 6 4
Salary of Establishment	.....	.....	.....	32,795 15 7	7,175 5 5	19,005 0 4	9,573 4 6	3,252 11 5	13,549 5 11	21,670 4 7	.....	1,07,021 15 9
Travelling Allowance to do. ...	.....	.....	.....	2,131 10 9	1,969 13 0	1,687 12 2	572 4 6	155 8 0	1,027 5 6	896 3 5	.....	8,440 9 4
Official Postage	.....	.....	.....	843 1 0	605 2 6	962 9 0	236 13 6	90 13 0	659 0 6	356 12 6	.....	3,754 4 0
Service Telegrams	.....	.....	.....	26 2 0	45 12 0	1 0 0	.....	.....	8 6 0	1 1 0	.....	82 5 0
Fixed Contingencies	.....	.....	.....	1,262 0 0	324 0 0	723 6 2	463 6 2	99 14 9	568 0 0	540 0 0	.....	3,980 11 1
Purchase and Repairs of Furniture	.....	.....	.....	28 0 0	75 13 3	295 0 0	58 1 9	.....	188 8 0	10 0 0	.....	655 7 0
Purchase of new Boats	.....	.....	.....	790 4 4	.....	.....	.....	.....	.....	.....	.....	790 4 4
Boat Stores and Repairs... ...	.....	.....	.....	1,641 5 2	692 5 8	87 1 0	457 6 10	.....	514 8 9	.....	.....	3,392 11 5
Carriage of Records	.....	.....	.....	30 0 0	.....	90 6 9	.....	.....	84 4 3	100 7 10	.....	305 2 10
Boat-hire	.....	.....	.....	14 7 0	.....	.....	.....	.....	.....	.....	.....	14 7 0
Purchase of Gadis and Takias ...	.....	.....	.....	.....	.....	50 12 10	119 12 0	69 10 0	142 9 3	44 14 8	.....	427 10 9
Petty Construction and Repairs.	.....	.....	.....	1,460 4 0	45 2 9	269 3 1	18 5 9	69 0 0	610 1 10	721 5 7	.....	3,193 7 0
Weather-fences	.....	.....	.....	.....	22 12 0	180 7 10	87 14 3	63 15 0	85 1 7	104 4 8	.....	544 7 4
Boat Contingencies	.....	.....	.....	46 8 0	23 0 6	.....	.....	.....	24 4 3	.....	.....	93 12 9
Clothing for Peons	.....	.....	.....	20 0 0	.....	12 0 0	.....	.....	12 8 0	.....	.....	44 8 0
Rewards	.....	.....	.....	201 4 0	.....	.....	.....	.....	50 0 0	.....	.....	251 4 0
Advertisement Charges	.....	.....	.....	.....	19 10 0	.....	.....	.....	.....	.....	.....	19 10 0
Record-frames	.....	.....	.....	23 4 0	.....	.....	.....	.....	.....	.....	.....	23 4 0
Cost of rebinding record... ...	.....	.....	.....	26 14 0	.....	.....	.....	.....	.....	.....	.....	26 14 0
Pay to Sick Peons in Hospital ...	.....	.....	.....	20 0 10	.....	.....	.....	.....	.....	.....	.....	20 0 10
Repairs to Scales and Weights ...	.....	.....	.....	.....	.....	.....	.....	.....	1 8 0	.....	.....	1 8 0
Rumals for Daftar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rents, Rates and Taxes	.....	.....	.....	360 0 0	.....	103 0 0	.....	.....	360 0 0	9 0 0	.....	832 0 0
Total ...	.....	.....	.....	54,049 3 4	23,280 3 9	27,801 14 10	11,587 5 3	3,801 8 2	25,277 2 10	31,470 8 3	.....	1,77,267 14 5
Land Customs.												
Salary of Establishment... ...	.....	.....	.....	.....	.....	.....	.....	2,538 6 0	257 4 0	.....	.....	2,795 10 0
Travelling Allowance to Establishment.	.....	.....	.....	.....	.....	.....	.....	120 12 0	9 3 0	.....	.....	129 15 0
Official Postage	.....	.....	.....	.....	.....	.....	.....	25 0 0	.....	.....	.....	25 0 0
Fixed Contingencies	.....	.....	.....	.....	.....	.....	.....	58 0 0	.....	.....	.....	58 0 0
Petty Construction and Repairs.	.....	.....	.....	.....	.....	.....	.....	18 12 0	3 8 3	.....	.....	22 4 3
Weather-fences	.....	.....	.....	.....	.....	.....	.....	38 13 9	13 3 11	.....	.....	52 1 8
Office Rents, Rates and Taxes ...	.....	.....	.....	.....	.....	.....	.....	5 0 0	.....	.....	.....	5 0 0
Boat Stores and Repairs... ...	.....	.....	.....	.....	.....	.....	.....	5 0 0	.....	.....	.....	5 0 0
Total ...	.....	.....	.....	.....	.....	.....	.....	2,809 11 9	283 3 2	.....	.....	3,092 14 11
Total Customs ...	.....	.....	.....	54,049 3 4	23,280 3 9	27,801 14 10	11,587 5 3	6,611 3 11	25,560 6 0	31,470 8 3	.....	1,80,360 13 4

Heads of Receipts and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North K'anara.	Portuguese India.	Total.
	Bombay Head Quarters Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, S. D., Mátunga and Suvarndurg.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
Salt—Imperial.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salary of Officers ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000 0 0	12,000 0 0
Travelling Allowance to Officers.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,488 0 0	2,488 0 0
Tentage to Officers ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 0 0	300 0 0
Salary of Establishment..	.....	.....	.....	7,196 4 5	.....	.....	.....	.....	.....	.....	52,093 2 6	59,280 6 11
Travelling Allowance to do.	.....	.....	.....	225 8 10	.....	.....	.....	.....	.....	.....	1,804 2 3	2,029 11 1
Fixed Contingencies ...	.....	.....	.....	270 0 0	.....	.....	.....	.....	.....	.....	849 0 0	1,119 0 0
Office Rent, Rates and Taxes	.....	.....	.....	34 0 0	.....	.....	.....	.....	.....	.....	559 6 5	593 6 5
Official Postage	.....	.....	.....	37 8 0	.....	.....	.....	.....	.....	.....	57 4 0	94 12 0
Service Telegrams ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	93 11 0	93 11 0
Salt Purchase and Freight	.....	.....	.....	2,833 4 6	.....	.....	.....	.....	.....	.....	74,405 7 8	77,238 12 2
Purchase of new Boats ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	250 0 0	250 0 0
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	94 4 7	94 4 7
Boat Stores and Repairs...	.....	.....	.....	3 4 0	.....	.....	.....	.....	.....	.....	608 7 10	611 11 10
Bandar Fee levied in Custom House	.....	.....	.....	56 4 0	.....	.....	.....	.....	.....	.....	.....	56 4 0
Conveyance of Treasure ...	.....	.....	.....	4 6 0	.....	.....	.....	.....	.....	.....	.....	4 6 0
Boat Contingency... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	74 14 2	74 14 2
Thatching of Salt Heaps...	.....	.....	.....	242 13 7	.....	.....	.....	.....	.....	.....	160 7 0	403 4 7
Rewards	.....	.....	.....	3 0 0	.....	.....	.....	.....	.....	.....	66 0 0	69 0 0
Petty Construction and Repairs .	.....	.....	.....	98 5 10	.....	.....	.....	.....	.....	.....	1,180 14 11	1,279 4 9
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	215 9 8	215 9 8
Carriage of Record	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18 1 0	18 1 0
Boat-hire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 4 0	0 4 0
Carriage of Confiscated Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	29 2 8	29 2 8
Cost of Coal Tar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25 0 0	25 0 0
Ground Rent	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	42 11 4	42 11 4
Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,775 4 9	3,775 4 9
Cost and Conveyance of Bags and Twine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,034 7 11	5,034 7 11
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	62 4 3	62 4 3
Total ...	.....	.....	.....	11,004 11 2	.....	.....	.....	.....	.....	.....	1,56,287 15 11	1,67,292 11 1
Salt—Provincial.												
Salary of Officers	40,804 15 1	22,106 6 4	12,003 11 1	.....	1,802 7 0	.....	2,400 0 0	5,010 0 0	.....	.....	.....	84,127 7 6
Travelling Allowance to Officers.	3,111 1 3	4,200 0 0	254 3 0	.....	.....	.....	1,767 6 10	1,879 0 6	.....	.....	.....	11,211 11 7
Tentage to Officers	759 0 6	882 9 4	.....	.....	.....	.....	69 5 8	140 0 0	.....	.....	.....	1,850 15 6
Salary of Establishment.... ...	14,274 5 5	131,954 9 10	43,628 6 8	25,358 5 7	47,719 9 7	81,964 13 1	65,721 0 2	27,375 3 5	20,678 4 10	10,818 10 10	.....	4,69,493 5 5
Travelling Allowance to do. ...	2,614 3 10	4,664 4 3	906 8 4	1,655 3 3	2,705 0 9	1,988 0 9	1,827 9 2	878 3 5	496 12 6	229 12 0	.....	17,965 10 3
Pay to Sick Peons	.....	.....	4 15 4	.....	.....	.....	2 5 1	.....	.....	.....	.....	7 4 5
Horse Allowance	.....	3,229 8 6	239 8 3	.....	300 0 0	.....	.....	.....	.....	.....	.....	3,769 0 9
Official Postage	1,588 2 0	394 12 6	157 2 6	60 0 0	89 3 0	360 5 0	264 13 9	269 10 6	73 15 0	123 8 6	.....	3,381 8 0
Fixed Contingencies	1,099 2 4	1,795 0 0	696 0 0	254 0 0	460 8 0	1,189 14 2	967 8 0	648 12 11	465 0 0	300 0 0	.....	7,875 13 5
Service Telegrams	457 10 0	134 4 0	137 4 0	1 14 0	.....	.....	.....	.....	3 11 0	3 0 0	.....	737 11 0
Purchase and Repairs of Furniture	227 14 0	455 1 9	1,309 15 3	20 0 0	160 0 8	355 4 0	109 11 0	114 0 0	80 11 8	31 12 0	.....	2,864 6 4
Commission of Salt Tax Collection	.....	.....	13,462 7 1	.....	.....	.....	.....	.....	.....	.....	.....	13,462 7 1
Rewards	.....	448 8 0	.....	736 6 0	17 8 0	180 15 6	160 0 0	217 0 0	139 8 0	35 8 0	.....	1,935 5 6
Petty Construction and Repairs..	.....	7,885 9 11	210 6 11	4,596 10 1	386 4 8	1,974 1 7	1,016 10 1	1,890 13 2	271 11 7	58 15 9	.....	15,291 3 9
Cost of digging trenches	.....	1,244 10 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,244 10 0
Weather-fences	.....	.....	120 4	.....	325 0 0	531 12 6	843 15 11	608 1 2	62 5 2	.....	.....	2,491 5 1
Compensation for Land	.....	5,003 7 7	.....	.....	.....	.....	.....	.....	13,344 15 1	.....	.....	18,348 6 8
Law Charges	67 8 5	.....	.....	.....	.....	.....	.....	.....	0 15 0	.....	.....	.....

Feed of detained Animals ...	.....	5 9 5	.....	.....	0 11 8	2 6 0	0 10 8	8 14 0	1 4 4	0 4 3	.....	804 9 11
Gadis and Takias...	.....	30 0 0	.....	.....	.....	73 10 0	.....	.....	.....	.....	.....	22 4 9
Thatching of Barges	.....	.....	.....	.....	.....	.....	26 14 3	29 10 0	.....	14 14 2	.....	79 3 5
Parcel Charges	109 3 6	.....	1 0 0	.....	.....	.....	.....	.....	.....	.....	.....	101 6 5
Charges for destroying Salt ...	.....	2 5 6	.....	25 9 10	.....	.....	.....	.....	.....	.....	.....	.....
Medical Charges	.....	.....	201 8 9	.....	.....	.....	.....	.....	.....	.....	.....	110 3 6
Conveyance of Confiscated Salt...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	27 15 4
Boat-hire	.....	.....	.....	8 0 0	.....	3 1 0	6 5 6	3 6 0	7 6 6	.....	.....	201 8 9
Purchase of Tents	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 3 0
Water-supply Charges	.....	.....	284 12 8	.....	.....	.....	101 6 4	.....	.....	.....	.....	8 0 0
Umbrellas and Camblies... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Batta to Witnesses	.....	.....	.....	.....	.....	.....	3 2 3	.....	.....	.....	.....	386 3 0
Boat Contingencies	.....	.....	.....	12 2 9	194 4 0	2 0 0	.....	12 0 0	.....	.....	.....	.....
Conveyance of Treasure	.....	.....	30 15 9	6 12 0	.....	.....	57 4 6	8 0 0	2 12 0	20 0 0	.....	3 2 3
Construction of New Boats ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	220 6 9
Boat Stores and Repairs... ...	2,752 15 0	.....	.....	1,750 8 8	6,925 6 0	1,183 13 8	2,574 12 11	237 11 5	.....	.....	.....	125 12 3
Conveyance of Timber	.....	5,033 11 0	343 5 6	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost of Timber	.....	15,742 12 0	2,676 9 8	.....	.....	.....	.....	.....	.....	.....	.....	15,425 3 8
Peons' Clothing	.....	46 10 6	15 11 0	.....	.....	.....	.....	9 15 0	.....	.....	.....	5,377 0 6
Blankets, Langis and Hats ...	.....	2,193 0 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,419 5 8
Conveyance of Dead Stock ...	.....	.....	26 1 0	.....	.....	.....	.....	.....	.....	5 14 0	.....	72 4 6
Tape for Peons' Belts	.....	3 0 0	.....	.....	379 13 0	.....	.....	.....	.....	.....	.....	2,913 0 6
Peons' Belts	.....	69 6 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	31 15 0
Office Rent, Rates and Taxes ...	.....	270 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	382 13 0
Repairs to Scales and Weights...	.....	.....	.....	.....	36 0 0	40 0 0	.....	360 0 0	.....	20 4 10	.....	69 6 0
Cost of Boundary Marks ...	.....	400 0 0	4 8 0	13 4 0	.....	2 8 0	32 8 0	.....	9 0 0	.....	.....	726 4 10
House-rent	.....	50 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	44 0 0
Advertisement Charges	.....	.....	13 0 0	.....	.....	.....	.....	.....	.....	.....	.....	417 12 0
Closing of culverts on B. B. and C. I. Railway Line	.....	1,044 7 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 0 0
Gaum Kharch Allowance ...	.....	.....	360 0 0	.....	.....	.....	.....	.....	.....	.....	.....	13 0 0
Salt Purchase and Freight ...	.....	.....	3,79,369 0 1	.....	.....	.....	.....	.....	.....	.....	.....	1,044 7 0
Cost of Bags	.....	.....	27 5 6	.....	.....	.....	.....	.....	.....	.....	.....	360 0 0
Sewing Charges	.....	.....	600 0 0	.....	.....	.....	.....	.....	.....	.....	.....	3,79,369 0 1
Prize for Manufacturing best Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	27 5 6
Cost of Ammunition	.....	2,237 9 8	.....	.....	.....	.....	.....	.....	.....	.....	.....	600 0 0
House-tax	.....	.....	314 0 0	.....	.....	.....	.....	.....	.....	.....	.....	2,237 9 8
Cost of Platform Scales	2,236 4 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	314 0 0
Wharfage on do.	16 4 11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,236 4 10
Purchase of Tracing Cloth ...	.....	10 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	16 4 11
Total ...	70,780 12 10	2,12,265 5 5	4,57,398 8 8	31,498 12 2	61,644 4 6	89,852 9 3	77,983 5 6	39,700 5 6	35,638 4 8	11,662 8 4	.....	10 0 0
Total Salt ...	70,780 12 10	2,12,265 5 5	4,57,398 8 8	42,503 7 4	61,644 4 6	89,852 9 3	77,983 5 6	39,700 5 6	35,638 4 8	11,662 8 4	1,56,287 15 11	10,88,424 12 10
Allowances and Assignments.												12,55,717 7 11
Haks	.....	.....	5,800 15 5	5,343 10 11	.....	355 6 0	2,663 0 2	259 6 5	1,513 10 4	.....	319 4 5	16,255 5 8
MARINE FUND.												
NORTHERN PORT FUND.												
Collection and Management.												
Establishment	247 10 4	.....	.....	.....	.....	84 0 0	.....	.....	.....	.....	.....	331 10 4
Contingencies	2 13 11	.....	.....	.....	.....	12 0 0	.....	.....	.....	.....	.....	14 13 11
Contribution to Coast-Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Vessels and Boats.												
Establishment	.....	.....	.....	525 0 0	.....	.....	.....	.....	.....	.....	.....	525 0 0
Contingencies	.....	.....	.....	173 2 6	.....	.....	.....	.....	.....	.....	.....	173 2 6

Heads of Receipts and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head Quarters Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, S. D., Mátunga and Sávarndurg.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
Beacons and Light-Houses.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Establishment	.....	.....	.....	3,281 10 3	.....	.....	.....	.....	.....	.....	.....	3,281 10 3
Contingencies	2,011 15 10	.....	.....	218 5 2	.....	.....	.....	.....	.....	.....	.....	2,230 5 0
Rewards	.....	.....	.....	6 12 4	.....	.....	.....	.....	.....	.....	.....	6 12 4
Carriage of Waifs...	.....	.....	.. ...	2 8 0	.....	1 14 0	.....	... ..	.....	.....	.. ...	4 6 0
Sundrai Bandar Establishment...	.....	... ..	.....	431 5 11	.....	.....	.....	.....	.....	.. ...	.....	431 5 11
Petty Construction and Repairs.	234 8 0	.... .	.....	.....	.....	.....	.....	.....	.....	.....	.....	234 8 0
Total ..	7,497 0 1	.....	.....	4,638 12 2	.....	97 14 0	.....	.....	.....	.....	.....	12,233 10 3
Southern Port Fund.												
Collection and Management.												
Pay of Port Officer	.....	.....	.....	.....	.....	.....	... ..	.....	.....	2,400 0 0	.....	2,400 0 0
Do. of Establishment	630 6 7	.. ...	.....	.....	... ..	.....	.....	210 12 1	.....	764 0 0	.. ...	1,605 2 8
Contribution to Coast-Guard Establishment	5,000 0 0	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Contingencies	17 8 0	.....	.....	.....	.....	0 10 9	.....	.....	30 12 9	138 13 0	.. ...	187 12 6
Vessels and Boats.												
Establishment	.....	.....	.....	.....	.....	.....	.....	565 0 0	1,077 10 7	1,896 0 0	.....	3,538 10 7
Contingencies	2,291 6 0	.. ...	.....	.....	.....	... ..	.....	496 5 2	753 2 3	506 9 8	.....	4,047 7 1
Beacons and Light-Houses.												
Establishment	.....	.....	.....	.....	.....	933 9 10	288 0 0	563 11 10	3,253 1 2	3,132 0 0	.....	8,170 6 10
Provision to Establishment ..	.....	.....	.....	.....	.....	.....	.....	.....	328 8 1	853 1 4	.....	1,181 9 5
Contingencies	1,200 0 0	.....	.....	.....	.. ...	378 4 4	137 3 6	131 5 6	1,500 15 7	191 7 1	.....	3,539 4 0
Refunds	0 2 0	.....	.....	.....	.....	.....	6 4 0	.....	11 5 6	62 11 0	.....	80 6 6
Removal of Waifs	.....	.....	.....	.....	.....	0 9 0	7 6 0	6 12 0	12 8 0	3 0 0	.....	30 3 0
Petty Construction and Repairs.												
Minor Works and Repairs executed departmentally	.....	.....	.....	.....	.....	.....	.. ...	34 12 0	.....	13 3 6	.....	47 15 6
Total ...	9,139 6 7	.....	.....	.....	.....	1,313 1 11	438 13 6	2,008 10 7	6,967 15 11	9,960 13 7	.....	29,828 14 1
Total Marine Fund ...	16,636 6 8	.....	.....	4,638 12 2	.....	1,410 15 11	438 13 6	2,008 10 7	6,967 15 11	9,960 13 7	.....	42,062 8 4
Tankaria Dharam Talav Fund ...	.....	.....	.....	60 0 0	.....	.....	.....	.....	.....	.....	.. ...	60 0 0
Horse Fund	.....	6,423 4 7	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,423 4 7
Total Expenditure ..	1,57,479 3 6	2,18,688 10 0	4,64,384 14 1	1,07,462 0 0	84,926 0 3	1,19,515 14 0	1,32,575 6 9	48,579 10 5	69,687 10 11	53,093 14 2	1,56,665 3 2	16,13,058 7 3

A. C. TREVOR,

Acting Collector of Salt Revenue.

STATEMENT No. V.

STATEMENT No. V, showing the Produce and Sales of Salt manufactured

Divisions.	Tálukas.	No. of Suzas.	No of Salt Works.	Balance at the commencement of the year.	Produce. Estimate.	Excess over estimate of lots disposed of.	Total according to revised Estimates.	Total of Balance and Produce.	On payment of full duty.	
				Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t	
	Ahmedabad Collectorate.									
Northern Division.	Khárághoda	2	2	1,567,354 19 0	1,738,209 0 0	65,374 4 0	1,803,583 4 0	3,370,937 23 0	1,198,997 0 0	
	Ahmedabad			49,570 0 0	148,094 0 0	283 0 0	148,377 0 0	197,947 0 0	143,428 0 0	
	Surat Collectorate.									
	Bulsár	2	2	341 0 0	283,784 0 0	17,578 0 0	301,362 0 0	301,703 0 0	275,117 0 0	
	Portuguese India.									
	Daman	...	...	*159,444 39 0	2,951 0 0	1,548 20 0	4,499 20 0	163,944 19 0	32,126 0 0	
	Diu	...	...	†2,059 22 0	3,200 0 0	21 0 0	3,221 0 0	5,280 22 0	86 0 0	
	Total, N. D. ...	4	4	1,778,770 0 0	2,176,238 0 0	84,804 24 0	2,261,042 24 0	4,039,812 24 0	1,649,754 0 0	
	Portuguese India.									
	Goa	6	258	38,321 13 30	81,343 4 0	1,733 27 0	90,126 31 0	121,398 4 30	8,040 20	
	Bardez	6		18,041 21 0	189,127 36 0	3,627 38 0	192,755 34 0	210,797 15 0	168,342 18	
	Sálsette	4		‡47,036 25 40	3,186 10 0	209 35 40	3,396 5 40	50,432 31 0	2,973 31	
Southern Division.	*Thána Collectorate.*									
	Umbargaon	1	1	5,593 0 0	10,328 0 0	193 10 0	10,521 10 0	16,114 10 0	12,875 2	
	Bassein	4	18	3,305 10 0	681,189 10 0	3,797 32 0	684,987 2 0	688,292 12 0	614,362 30	
	Ghodbandar	6	37	20,636 30 0	725,730 32 0	15,572 17 0	741,303 9 0	761,939 39 0	638,039 20	
	Trombay	4	17	32,625 0 0	552,675 20 0	7,909 10 0	560,584 30 0	593,209 30 0	521,479 10 0	
	Island of Bombay.									
	Mátunga	6	23	84,083 37 40	588,818 20 0	10,463 20 0	599,282 0 0	683,365 37 40	546,524 20 0	48
	Kolába Collectorate.									
	Uran	10	79	336,152 15 0	1,500,170 37 0	34,471 30 0	1,534,642 27 0	1,870,795 2 0	1,409,619 0 0	95,
	Panvel	6	19	29,697 29 0	430,100 25 0	6,496 14 0	436,596 39 0	466,294 28 0	359,816 1 0	7,
	Karanja	4	24	.....	540,973 20 0	7,447 20 0	548,421 0 0	548,421 0 0	127,227 10 0	262,
	Sánksi	5	33	92,410 35 4	557,083 16 0	12,228 11 76	569,311 27 76	661,722 23 0	466,113 39 40	26,
	Ratnágiri Collectorate.									
	Shiroda	1	20	6,330 20 0	52,144 4 30	731 23 50	52,875 28 0	59,206 8 0	46,413 0 0	
	Kánara Collectorate.									
	Ankola	1	136	35,824 16 0	220,733 0 0	355 20 0	221,088 20 0	256,912 36 0	153,818 35 40	
	Total, S. D. ...	64	665	750,059 12 34	6,133,604 34 30	105,238 29 6	6,245,893 23 36	6,988,902 35 70	5,075,645 37 0	440,
	GRAND TOTAL ...	68	669	2,521,779 12 34	8,316,892 34 30	190,043 13 6	8,506,936 7 36	11,028,715 19 70	6,725,399 37 0	440,

in the Bombay Presidency for the year ending 1884-85.

Sales.			Amount of Excise Duty Collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Nominal Rates of Duty.	Free of Duty.	Total.					
Mds. s. t.	Mds. s. t.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
.....	1,531 20 0	1,200,528 20 0	24,29,186 0 0	77,202 6 0	1,277,730 26 0	2,093,206 37 0	
.....	.....	143,428 0 0	2,86,856 0 0	884 0 0	144,312 0 0	53,635 0 0	
.....	.....	275,117 0 0	5,50,234 0 0	7,870 0 0	282,987 0 0	18,716 0 0	
.....	15,348 7 0	47,474 7 0	64,252 0 0	5,720 10 0	53,194 17 0	110,750 2 0	*Maunds 2,506 and 6 seers returned by fishermen, which was included twice in the last year's accounts, has been deducted
.....	4,980 20 0	5,066 20 0	172 0 0	214 2 0	5,280 22 0	.....	† Do. do. do.
.....	21,860 7 0	1,671,614 7 0	33,30,700 0 0	91,890 18 0	1,763,504 25 0	2,276,307 39 0	
.....	83,574 20 0	91,615 0 0	16,181 0 0	8,814 32 70	100,429 32 70	20,968 11 40	
.....	4,751 0 0	173,093 18 0	3,36,684 14 4	12,847 32 0	185,941 10 0	24,856 5 0	
.....	30,268 25 0	33,242 16 0	5,917 8 9	10,199 17 40	43,441 33 40	6,990 37 40	‡Maunds 7,050, transferred to Goa Táluka, have been deducted.
.....	.....	12,875 2 0	25,750 1 7	479 8 0	13,354 10 0	2,760 0 0	
.....	196 27 0	614,559 17 0	12,60,196 8 0	49,739 31 0	664,299 8 0	23,993 4 0	
.....	.....	638,039 20 0	13,21,666 8 0	53,186 7 0	691,225 27 0	70,714 12 0	
.....	.....	521,479 10 0	10,70,610 0 0	52,743 20 0	574,222 30 0	18,987 0 0	
48,810 0 0	.....	595,334 20 0	11,15,278 10 6	43,276 37 40	638,611 17 40	44,754 20 0	
95,348 0 0	5,030 0 0	1,509,997 0 0	29,82,310 5 0	291,556 14 40	1,801,553 14 40	69,241 27 40	
7,034 0 0	262 0 0	367,112 1 0	7,26,839 15 1	61,069 19 0	428,181 20 0	38,113 8 0	
262,668 0 0	.....	389,895 10 0	2,23,331 5 0	121,505 33 0	511,401 3 0	37,019 37 0	
26,856 0 0	0 1 0	492,970 0 40	9,13,711 10 1	115,004 10 0	607,974 10 40	53,748 12 40	
.....	.....	46,413 0 0	92,826 0 0	2,106 5 0	48,519 5 0	10,687 3 0	
.....	.....	153,818 35 40	3,07,637 12 6	14,454 16 40	168,273 12 0	88,639 24 0	
440,716 0 0	124,082 33 0	5,640,444 30 0	1,03,98,942 2 10	836,984 3 70	6,477,428 33 70	511,474 2 0	
440,716 0 0	145,943 0 0	7,312,058 37 0	a1,37,29,642 2 10	928,874 21 70	8,240,933 18 70	2,787,782 1 0	

	Rs a p
(a) Amount of excise duty collected	1,37,..,642 2 10
Deduct amount of excise duty on salt issued to Portuguese Government on credit remained to be recovered	..,200 0 0
Amount actually collected	1,37,27,442 2 10

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. VI., showing the quantities of Salt sold at the various Sazas in the Konkan

Sazas.		At 4 pies per Maund.		At 5 pies per Maund.		At 6 pies per Maund.		At 7 pies per Maund.		At 8 pies per Maund.		At 9
		Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.
		Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.
Umbargaon	Maroli	..	..	..	..	..	..	..	..	..	..	..
Bassein	Omela	..	..	..	..	..	..	..	..	..	..	..
	1st Joochandra ..	..	..	..	..	..	..	..	..	..	..	
	2nd do. ..	..	..	..	..	..	..	..	..	..	..	
	Panu	..	..	..	..	..	..	..	..	..	..	
Ghodbandar	Bhâindar ..	..	..	..	..	..	..	..	..	..	..	
	Moordhe	..	..	..	..	..	..	..	..	..	..	
	Morwey	..	..	..	..	..	..	240 0 0	9 0 0	..	..	
	Dongri	..	..	..	..	..	..	..	..	..	..	
	Malowni	..	..	..	..	..	..	..	..	..	..	
	Goregaon	..	..	..	..	..	..	..	..	..	..	
Mâtunga	Vadâla	..	..	..	..	..	..	..	..	..	..	
	Dadkhudai ..	..	..	..	..	..	..	..	..	..	..	
	Soolemansha ..	..	..	..	..	..	..	..	..	..	..	
	Rowli	..	..	..	..	..	..	..	..	..	..	
	Salamati	..	..	..	..	..	..	..	..	..	..	
	Kewni	..	..	..	..	..	..	..	..	..	..	
Trombay	Trombay	..	..	..	..	..	..	..	..	13,906 0 0	595 15 6	
	Dewnar	..	..	..	..	..	..	..	..	12,850 0 0	550 11 4	
	Mâhûl	..	..	..	..	..	..	..	..	4,212 0 0	180	
	Ghâtkoper ..	..	..	..	..	..	..	..	..	3,240 0 0	138	
Panvel	Panvel	..	..	..	..	..	..	..	..	..		
	Wagiwli	..	..	..	..	2,980 0 0	93 2 0	..	..	..		
	Belâpur	..	..	..	..	1,272 0 0	39 12 0	..	..	..		
	Kurawé	..	..	..	..	..	..	..	..	..		
	Nerool	..	..	..	..	..	..	..	..	..	..	
	Sarsole	..	..	..	..	650 0 0	20 5 0	..	..	..		
Uran	St. Antone ..	..	..	1,440 0 0	37 8 0	..	..	1,479 0 0	53 14 9	8,686 0 0	361	
	Dongarkhar ..	..	..	..	..	..	..	..	..	5,723 0 0	238	
	Dabji	..	..	..	..	..	..	1,778 0 0	64 13 2	15,017 0 0	625	
	Musghât	..	..	729 0 0	18 15 9	..	..	..	..	14,084 20 0	586	
	Chiwri	..	..	650 0 0	16 14 10	..	..	..	..	22,624 30 0	942	
	Zagdei	..	..	1,405 0 0	36 9 5	..	..	..	..	22,391 10 0	932	
	Katekhar ..	..	..	..	..	..	..	..	..	8,727 20 0	363	
	Gamti	..	..	..	..	..	..	750 0 0	27 5 6	14,108 0 0	587	
	Sheva	870 0 0	18 2 0	800 0 0	20 13 4	..	..	..	..	22,255 0 0	927	
	Zerowli	..	..	720 0 0	18 12 0	..	..	..	..	8,832 0 0	368	
Karanja	Owlibhendi ..	..	..	..	..	..	..	..	..	..	..	
	Chirner	..	..	..	..	..	..	..	..	..	..	
	Bhendkal ..	..	..	..	..	2,054 0 0	64 3 0	1,080 0 0	39 6 0	..	..	
	Sonmogra ..	..	..	..	..	2,699 0 0	84 5 6	..	..	..	..	
Pen	Oomberda ..	..	..	..	..	..	..	..	..	..	..	
	Sambri	..	..	..	..	..	..	..	..	..	..	
	Shilotar	..	..	..	..	..	..	..	..	..	..	
	Sonagar	..	..	..	..	..	..	..	..	..	..	
	Chikhli	..	..	..	..	1,618 0 0	50 9 0	..	..	..	..	
Shiroda	Shiroda	..	..	..	..	..	..	..	..	..	..	
Ankola	Nagarbail ..	..	..	..	..	..	..	..	..	..	..	
Goa		..	..	..	..	..	..	..	..	..	..	
Bardez		..	..	..	..	..	..	..	..	..	..	
Sâlsette		..	..	..	..	..	..	..	..	..	..	
	Total ..	870 0 0	18 2 0	5,744 0 0	149 9 4	11,273 0 0	352 4 6	5,327 0 0	194 7 5	176,657 0 0	7,401 6 1	

per Maund.	At 10 pies per Maund.		At 11 pies per Maund.		A 1 anna per Maund.		At 1 anna 1 pie per Maund.		At 1 anna 2 pies per Maund.	
Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	330 0 0	21 14 0	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	480 0 0	24 0 0	..	..	800 0 0	50 0 0	..	..	..	..
..	435 0 0	21 12 0	..	..	1,680 0 0	105 0 0	..	..	..	..
..	240 0 0	12 0 0	..	..	245 0 0	15 5 0	..	..	..	..
..	..	..	..	..	800 0 0	50 0 0	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	3,034 0 0	173 13 2	..	..	3,956 0 0	267 13 8	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	2,250 0 0	128 14 6	..	..	1,478 0 0	100 1 2	..	..
..	..	..	1,566 0 0	89 11 6	..	..	13,718 0 0	928 13 2	..	..
..	..	..	..	..	..	..	16,082 0 0	1,088 14 2	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	1,664 0 0	118 13 9
..	..	..	..	..	..	..	..	..	5,904 0 0	421 11 5
..	..	..	..	..	..	..	..	..	13,967 0 0	997 10 4
..	..	..	1,740 0 0	99 6 10	..	..	..	..	..	..
2 4 0	..	..	..	..	25 0 0	1 9 0	..	..	..	..
..	..	..	..	..	2,781 20 0	173 13 6	..	..	..	..
..	..	..	..	..	6,192 0 0	387 0 0	..	..	..	..
..	..	..	..	..	2,896 0 0	181 0 0	..	..	..	..
..	..	..	..	..	611 25 0	38 3 8	..	..	..	..
..	..	..	..	..	4,146 0 0	259 2 0	..	..	..	..
76 3 6	..	..	1,585 0 0	90 12 11	6,997 0 0	437 5 0	3,166 0 0	214 5 10	..	..
84 1 6	..	..	15,962 0 0	914 7 10	1,008 0 0	63 0 0	2,448 0 0	165 12 0	..	..
..	..	..	5,631 0 0	322 9 9	..	..	..	..	..	..
144 3 0	..	..	10,838 0 0	622 1 2	1,680 0 0	105 0 0	1,296 0 0	87 12 0	..	..
..	..	..	15,586 0 0	892 15 2	..	..	3,314 20 0	224 6 9	..	..
..	..	..	11,207 0 0	642 1 1	..	..	2,304 0 0	156 0 0	..	..
..	..	..	4,475 0 0	256 6 1	..	..	612 0 0	41 7 0	..	..
..	..	..	9,551 0 0	547 2 1	..	..	2,594 0 0	175 10 2	..	..
..	..	..	23,136 0 0	1,325 8 0	2,128 0 0	133 0 0	360 0 0	24 6 0	..	..
2 0	..	..	20,569 0 0	1,178 6 11	3,096 0 0	193 8 0	2,990 0 0	202 7 2	..	..
..	..	..	..	..	11,026 0 0	689 2 0	1,29,913 0 0	8,796 3 1	..	..
..	..	..	..	..	3,133 0 0	195 13 0	77,894 0 0	1,911 9 2	..	..
..	..	..	576 0 0	33 0 0	5,784 0 0	361 8 0	45,629 0 0	3,157 2 9	..	..
..	..	..	..	..	8,891 30 0	555 11 9	66,371 0 0	4,493 13 11	..	..
..	..	..	..	..	1,252 27 0	78 4 8	..	..	..	..
..	..	..	..	..	6,440 22 0	402 8 7	..	..	..	..
..	..	..	..	..	3,884 8 0	242 12 2	..	..	..	..
..	..	..	..	..	11,426 0 0	714 2 0	..	..	..	..
..	..	..	..	..	53,532 0 0	3,345 12 0	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
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342 14 0	1,155 0 0	57 12 0	1,27,796 0 0	7,317 6 0	1,40,806 12 0	8,800 6 4	5,15,125 20 0	21,336 10 0	21,535 0 0	1,538 3 0

At 1 anna 3 pies per Maund.		At 1 anna 4 pies per Maund.		At 1 anna 5 pies per Maund.		At 1 anna 6 pies per Maund.		At 1 anna 7 pies per Maund.		At 1 anna 8 pies per Maund.	
Maund.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
560 0 0	44 12 10	3,140 0 0	261 10 8	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
600 0 0	46 14 0	..	..	..	..	320 0 0	30 0 0	..	..	..	..
..	..	..	..	..	..	..	..	180 0 0	17 13 6	..	..
..	..	..	..	..	..	640 0 0	60 0 0	..	..	..	..
..	..	..	..	..	..	..	..	414 0 0	41 6 5	..	..
..	..	..	..	..	..	..	..	325 0 0	32 8 0	..	..
..	..	..	..	..	..	..	..	7,011 30 0	701 2 9	..	..
..	..	..	..	..	..	..	..	929 10 0	92 14 10	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	12,986 0 0	1,082 2 8	..	..	..	..	42,115 0 0	4,167 10 1	..	..
..	..	1,181 0 0	98 6 8	..	..	..	..	13,919 0 0	1,377 6 5	..	..
..	..	32,766 0 0	2,730 8 0	..	..	..	..	41,227 0 0	4,079 12 1	..	..
..	..	4,934 20 0	411 3 4	..	..	..	..	64,426 0 0	6,375 7 10	..	..
..	..	6,382 0 0	531 13 4	..	..	..	..	9,627 0 0	952 10 9	..	..
..	..	..	..	..	..	..	..	254 0 0	25 2 2	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
1,264 0 0	98 12 0	..	..	..	..	500 0 0	46 14 0	288 0 0	28 8 0	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	1,152 0 0	108 0 0	..	..	..	..
..	..	..	..	..	..	22 27 0	2 2 0	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	3,166 0 0	263 13 4	..	..	..	..	..	..	1,732 0 0	180 6 8
..	..	7,224 0 0	602 0 0	..	..	471 0 0	44 2 6	1,008 0 0	99 12 0	8,496 0 0	885 0 0
..	..	8,131 20 0	677 10 0	..	..	..	..	1,132 20 0	112 1 2	2,880 0 0	300 0 0
..	..	14,788 0 0	1,232 5 4	..	..	..	..	1,767 20 0	174 14 6	4,752 0 0	495 0 0
..	..	21,296 0 0	1,774 10 8	..	..	..	..	..	..	5,896 20 0	614 3 6
..	..	5,736 0 0	478 0 0	..	..	..	..	720 0 0	71 4 0	..	..
..	..	1,225 0 0	102 1 4	..	..	..	..	..	..	..	..
..	..	6,820 0 0	568 5 4	..	..	..	..	1,350 0 0	133 9 6	520 0 0	54 2 8
..	..	13,190 0 0	1,099 2 8	3,048 0 0	269 14 0	..	..	..	..	1,300 0 0	135 6
..	..	5,208 0 0	434 0 0	..	..	..	..	..	..	..	..
750 0 0	58 9 6	4,970 0 0	414 2 8	..	..	..	..	..	..	..	..
1,296 0 0	101 4 0	29,058 0 0	2,421 8 0	..	..	..	..	1,756 0 0	173 12 4	..	..
6,344 0 0	1,276 14 0	32,484 0 0	2,707 0 0	..	..	..	..	1,010 0 0	99 15 2	..	..
2,160 0 0	168 12 0	9,776 0 0	814 10 8	1,512 0 0	133 14 0	2,982 0 0	279 9 0	750 0 0	74 3 6	..	..
30 15 0	2 6 0	..	..	..	..	112 2 0	10 8 1	..	..	..	..
						1,092 1 0	102 6 0				
74 0 0	5 12 6	..	..	..	..	136 0 0	12 12 0	..	..	..	..
..	..	..	..	..	..	592 0 0	55 8 0	..	..	..	..
96 0 0	7 8 0	..	..	..	..	2,923 0 0	274 0 6	..	..	..	..
552 0 0	43 2 0	..	..	..	..	..	..	..	..	..	..
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..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
3,726 15 0	1,854 10 10	224,462 0 0	18,705 2 8	4,560 0 0	403 12 0	10,942 30 0	1,025 14 1	1,90,210 0 0	18,831 14 6	25,576 20 0	2,664 3 6

At 1 anna 9 pies per Maund.		At 1 anna 10 pies per Maund.		At 1 anna 11 pies per Maund.		At 2 annas per Maund.		At 2 annas 2 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	4,652 0 0	581 8 0	..	..
..	..	..	..	..	..	2 0 0	0 4 0	..	..
..	..	..	..	..	..	320 0 0	40 0 0	662 20 0	89 11 5
..	..	..	..	362 20 0	43 6 9	1,361 0 0	170 2 0	240 0 0	32 8 0
..	..	..	..	..	..	5,617 20 0	702 3 0	..	..
..	..	240 0 0	27 0 0	..	..	57,021 10 0	7,127 10 6	710 0 0	97 10 0
..	..	..	..	..	..	97,670 20 0	12,208 13 0	1,420 0 0	195 4 0
..	..	1,190 0 0	133 14 0	..	..	127,646 20 0	15,955 13 0	480 0 0	66 0 0
..	..	3 0 0	0 5 5	..	..	80,396 20 0	10,049 9 0	1,548 0 0	212 13 7
..	..	..	..	..	..	..	..	..	..
..	..	10 0 0	1 2 0	..	..	15,261 0 0	1,907 10 0	..	..
40,488 0 0	4,428 6 0	..	..	..	..	3,976 0 0	497 0 0	..	..
818 0 0	89 7 6	..	..	..	..	21,570 0 0	2,696 4 0	..	..
9,734 0 0	1,064 10 6	..	..	..	..	12,342 0 0	1,542 12 0	..	..
33,159 0 0	3,626 12 3	..	..	..	..	2,079 0 0	259 14 0	..	..
12,128 0 0	1,326 8 0	..	..	..	..	38,814 0 0	4,851 12 0	..	..
..	..	..	..	..	..	1,134 0 0	141 12 0	..	..
130,3	..	4,906 0 0	560 11 0	..	..	.. ..	..	..	..
1,08,6	..	29,014 0 0	3,315 14 2	..	..	.. ..	..	..	..
72,23	..	26,445 0 0	3,022 4 6	..	..	.. ..	..	..	..
73,	..	..	..	..	..	....	..	..	..
..	..	..	..	..	..	428 0 0	53 8 0	..	..
6 0 0	68 0 0	..	..	..	..	20,041 20 0	2,505 3 0	..	..
..	..	500 0 0	57 4 8	..	..	49,883 0 0	6,235 6 0	..	..
610 0 0	70 0 0	..	..	..	..	64,345 0 0	8,043 2 0	..	..
65 29	..	..	..	..	..	76,566 10 0	9,570 12 6	..	..
40	..	..	..	..	..	85,412 0 0	10,676 8 0	..	..
2,196 0 0	240 3 0	..	..	..	..	20,199 0 0	2,524 14 0	..	..
7,267 0 0	794 13 3	..	..	180 0 0	21 9 0	36,399 0 0	4,549 14 0	..	..
4,896 0 0	535 8 0	..	..	..	..	12,493 20 0	1,561 11 0	..	..
8,704 0 0	952 0 0	..	..	..	..	21,927 0 0	2,740 14 0	..	..
5,226 0 0	571 9 6	..	..	..	..	21,769 0 0	2,721 2 0	..	..
2,016 0 0	220 8 0	..	..	..	..	19,964 0 0	2,495 8 0	..	..
1,836 0 0	200 13 0	..	..	..	..	4,394 0 0	549 4 0	..	..
1,295 0 0	141 10 3	..	..	..	..	26,256 0 0	3,282 0 0	..	..
5,309 0 0	580 10 9	..	..	..	..	26,552 0 0	3,319 0 0	..	..
5,907 0 0	646 1 3	..	..	..	..	18,626 0 0	2,328 4 0	..	..
..	..	..	..	..	..	17,165 10 0	2,145 10 6	..	..
2,160 0 0	236 4 0	..	..	..	..	10,069 20 0	1,258 11 0	..	..
1,908 0 0	208 11 0	..	..	..	..	35,298 10 0	4,412 4 6	..	..
..	..	..	..	..	..	27,531 10 0	3,441 6 0	1,404 0 0	190 2 6
..	..	..	..	..	..	40,381 29 0	5,047 11 5	..	..
..	..	..	..	..	..	87,871 39 0	10,983 15 11	..	..
35 8 0	3 13 7	..	..	..	..	42,276 31 40	5,234 9 7	..	..
..	..	..	..	..	..	60,701 10 0	7,587 10 6	..	..
60 28 0	6 10 3	..	..	..	..	85,172 39 0	10,646 9 11	..	..
..	..	..	..	..	..	.. ..	..	..	..
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4,358 36 0	16,008 0 1	62,308 0 0	7,118 7 9	542 20 0	64 15 9	13,81,587 18 40	1,72,698 6 10	6,464 20 0	884 1 6

At 2 annas 3 pies per Maund.		At 2 annas 4 pies per Maund.		At 2 annas 5 pies per Maund.		At 2 annas 6 pies per Maund.		At 2 annas 7 pies per Maund.		At 2 annas 8 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	960 0 0	155 0 0	..	..
..	..	..	..	..	..	100 0 0	15 10 0	..	..	..	..
..	..	..	..	740 0 0	111 12 4	146 0 0	22 13 0	479 0 0	77 5 5	..	..
..	..	..	..	880 0 0	132 14 8	..	..	1,395 0 0	225 3 9	..	..
..	..	..	..	1,310 0 0	196 8 0	..	..	..	..	..	..
..	..	..	..	2,970 0 0	445 8 0	..	..	262 0 0	42 9 2	..	..
..	..	..	..	2,520 0 0	378 0 0	..	..	160 0 0	26 0 0	..	..
..	..	..	..	2,406 30 0	361 0 1	..	..	541 0 0	87 14 7	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	12,135 0 0	1,820 4 0	..	..	..	..	..	..
13,052 0 0	1,535 7 0	..	..	4,006 0 0	605 1 2	..	..	..	..	3,719 0 0	619 13 4
522 0 0	73 6 6	..	..	18,752 0 0	2,832 5 4	..	..	..	..	7,039 0 0	1,173 2 8
2,369 0 0	333 2 3	..	..	1,006 0 0	151 15 2	..	..	..	..	6,070 0 0	1,011 10 8
6,048 0 0	850 8 0	..	..	5,752 0 0	868 12 8	..	..	..	..	5,890 0 0	981 10 8
13,594 0 0	1,911 10 6	..	..	1,658 0 0	250 6 10	..	..	..	..	3,678 0 0	613 0 6
14,761 0 0	2,075 12 3	..	..	6,126 0 0	925 4 6	..	..	959 0 0	154 13 5	1,032 0 0	172
4,209 0 0	601 4 7	..	..	....	..	..	..	..	..	..	..
5,203 0 0	743 4 7	..	..	....	..	1 0 0	0 2 6	..	..	..	..
4,399 0 0	628 6 11	..	..	....	..	..	..	..	..	..	
2,501 0 0	357 4 6	..	..	....	..	..	..	..	..	..	..
..	..	..	..	....	..	60 0 0	9 6 0	..	..	..	..
..	..	..	..	....	..	..	..	..	..	..	..
..	..	..	..	....	..	40 0 0	6 4 0	..	..	..	..
..	..	..	..	....	..	18 0 0	2 13 0	..	..	..	..
..	..	..	..	....	..	837 32 0	130 14 6	..	..	174 6 9	5
..	..	..	..	....	..	..	..	..	..	..	
21,225 10 0	2,984 12 9	..	..	3,774 0 0	570 0 6	..	..	3,088 0 0	498 9 4	20,918 20 0	3,486 6 8
36,900 0 0	5,189 1 0	..	..	25,866 0 0	3,906 13 6	..	..	2,702 0 0	436 4 2	43,439 0 0	7,239 13 0
19,363 0 0	2,722 14 9	..	..	3,953 0 0	597 1 1	1,472 0 0	230 0 0	..	..	27,141 0 0	4,523 8 0
23,544 0 0	3,310 14 0	288 0 0	42 0 0	15,242 0 0	2,302 2 10	1,485 0 0	232 0 6	3,349 0 0	540 11 7	39,216 30 0	6,536 2 0
49,041 20 0	6,896 7 5	..	..	16,855 0 0	2,545 12 11	..	..	..	..	48,829 0 0	8,138 2 8
28,026 0 0	3,941 2 6	..	..	7,415 0 0	1,119 15 7	..	..	..	..	37,312 0 0	6,218 10 8
14,348 0 0	2,017 11 6	..	..	6,378 0 0	963 5 6	..	..	..	..	18,506 0 0	3,084 5 4
14,199 0 0	1,996 11 9	..	..	5,545 0 0	837 8 5	..	..	..	..	25,400 0 0	4,233 5 4
31,896 0 0	4,485 6 0	..	..	14,223 0 0	2,148 4 3	..	..	..	..	40,211 0 0	6,701 13 4
28,961 10 0	4,075 7 10	..	..	7,629 0 0	1,152 4 9	..	..	..	..	20,479 0 0	3,413 2 8
1,008 0 0	141 12 0	..	..	....	..	..	..	..	..	..	..
5,751 0 0	808 11 9	..	..	....	..	..	..	..	..	2,376 0 0	396 0 0
7,236 0 0	1,017 9 0	..	..	....	..	..	..	..	..	4,032 0 0	672 0 0
3,491 0 0	490 14 9	..	..	....	..	..	..	..	..	1,078 0 0	179 10 8
283 0 0	40 8 0	..	..	....	..	251 14 0	39 4 4	..	..	..	..
70 38 0	9 15 8	..	..	....	..	2,650 34 0	414 3 2	..	..	..	..
180 0 0	25 5 0	..	..	....	..	10,765 10 0	1,682 1 2	..	..	..	..
79 11 0	11 2 11	..	..	....	..	407 0 0	63 9 6	..	..	..	..
..	..	..	..	....	..	1,553 34 0	242 12 8	..	..	..	..
..	..	..	..	....	..	..	..	..	..	..	..
..	..	..	..	....	..	..	..	..	..	..	..
..	..	..	..	....	..	..	..	..	..	..	..
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..	..	..	..	....	..	..	..	..	..	..	..
352,286 9 0	49,576 11 2	288 0 0	42 0 0	167,141 30 0	25,223 2 1	19,788 4 0	3,091 14 4	13,895 0 0	2,244 7 5	356,540 16 0	59,423 6 5

At 2 annas 9 pies per Maund.		At 2 annas 10 pies per Maund.		At 2 annas 11 pies per Maund.		At 3 annas per Maund.		At [illegible] pies per Maund.		At [illegible] annas 2 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	90,204 0 0	16,413 4 0	..	..	..	..
..	..	..	..	..	..	86,864 30 0	16,247 2 3	350 0 0	61 10 8	..	..
..	..	520 0 0	92 1 4	..	..	127,547 10 0	23,915 1 9	..	..	..	..
..	..	1,602 20 0	283 12 5	..	..	30,923 10 0	5,798 1 3	..	..	..	..
..	..	240 0 0	42 0 0	..	..	2,728 0 0	511 8 0	..	..	396 0 0	79 3 2
..	..	250 0 0	43 12 0	..	..	8,874 0 0	1,663 14 0	..	..	1,080 0 0	216 0 0
..	..	700 0 0	122 8 0	..	..	18,362 10 0	3,442 14 9	..	..	1,228 0 0	244 9 8
..	..	..	..	..	..	17,540 20 0	3,288 13 6	..	..	24 0 0	4 12 10
..	..	..	..	..	..	19,107 0 0	3,582 9 0	..	..	..	..
..	..	..	..	..	..	1,099 0 0	206 1 0	..	..	..	..
..	..	..	..	18 0 0	3 4 6	..	..	149 0 0	28 11 5	..	..
..	..	..	..	..	..	..	..	87 0 0	16 12 3	..	..
..	..	..	..	40 0 0	7 4 8	..	..	..	..	..	..
..	..	..	..	168 0 0	29 11 5	..	..	567 0 0	109 4 3	..	..
..	..	..	..	..	..	..	..	4,768 0 0	916 14 6	..	..
..	..	..	..	..	..	..	..	168 0 0	32 6 0	..	..
130,385 30 0	22,351 13 6	..	..	..	..	580 0 0	107 11 5	..	..	..	..
1,08,681 0 0	18,631 0 4	..	..	..	..	..	..	..	..	—	..
72,231 20 0	12,382 8 8	..	..	..	..	1,699 0 0	315 8 5	..	..	..	..
73,741 0 0	12,641 5 1	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	1,139 35 0	213 11 8	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	9,031 14 0	1,693 6 1	..	..	972 0 0	192 6 0
..	..	..	..	..	..	7,117 0 0	1,334 7 0	..	..	1,296 0 0	256 8 0
..	..	..	..	..	..	8,551 0 0	1,603 5 0	..	..	..	..
65 29 0	11 4 9	..	..	..	..	1,874 25 0	351 7 10	..	..	..	..
49 38 0	8 9 4	..	..	271 28 0	49 8 5	..	..	..	..	..	..
2,664 0 0	457 14 0	255 0 0	45 2 6	2,856 0 0	520 10 0	60 0 0	11 4 0	1,430 0 0	275 9 2	..	..
..	..	..	..	288 0 0	52 8 0	..	..	216 0 0	41 10 0	..	..
..	..	..	..	..	..	2 0 0	0 6 0	720 0 0	138 12 0	..	..
..	..	1,188 0 0	210 6 0	..	..	..	..	1,180 0 0	227 6 4	..	..
..	..	..	..	..	..	1 0 0	0 3 0	3,650 0 0	703 6 2	..	..
..	..	432 0 0	76 8 0	505 0 0	92 0 11	..	..	940 0 0	181 2 4	..	..
..	..	..	..	..	..	..	..	..	..	—	..
..	..	288 0 0	51 0 0	..	..	..	..	600 0 0	115 10 0	..	—
..	..	..	..	1,872 0 0	341 4 0	..	..	..	..	..	..
..	..	..	..	..	..	—	..	1,080 0 0	208 2 0	—	..
..	..	..	..	..	..	..	..	..	..	..	..
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..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	3,775 0 0	707 13 0	..	..	..	..
32 25 0	5 9 9	..	..	..	..	6,339 11 0	1,187 4 10	..	..	..	..
..	..	..	..	..	..	9,223 34 0	1,729 7 7	..	..	..	..
03 38 0	35 0 10	..	..	..	..	7,485 18 0	1,403 8 4	..	..	..	..
5 10 0	16 5 11	..	..	..	..	5,273 20 0	988 12 6	..	..	..	..
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30 0	66 541 8 2	5,475 20 0	967 2 3	6,013 28 0	1,096 3 11	465,409 17 0	87,260 3 2	15,865 0 0	3,057 5 1	4,991 0 0	99[illegible] 7 [illegible]

At 3 annas 3 pies per Maund.		At 3 annas 4 pies per Maund.		At 3 annas 5 pies per Maund.		At 3 annas 6 pies per Maund.		At 3 annas 7 pies per Maund.		At 3 annas 8 pies per Maund.		At 3 annas 9 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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..	..	..	..	..	..	340 0 0	74 6 0	..	..	240 0 0	55 0 0	..	..
..	..	..	..	..	..	..	..	4,143 0 0	932 2 9	..	..	..	..
..	..	..	..	..	..	..	..	2,244 0 0	504 14 4	..	..	..	..
..	..	..	..	1,368 0 0	290 11 2	..	..	3,730 0 0	839 4 0	..	..	..	..
..	..	..	..	..	..	..	..	2,201 0 0	495 3 7	..	..	..	..
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..	..	56 0 0	11 10 8	..	..	..	..	3,338 0 0	747 9 2	..	..	..	..
..	..	29 0 0	6 0 8	..	..	..	..	466 0 0	104 5 10	..	..	..	..
..	..	76 0 0	15 13 4	..	..	..	..	2,552 0 0	571 8 8	..	..	..	..
..	..	..	..	..	..	..	..	9,300 0 0	2,082 13 0	..	..	..	..
..	..	8 0 0	1 10 8	..	..	..	..	1,173 0 0	262 11 3	..	..	..	..
..	..	20 0 0	4 2 8	..	..	..	..	542 0 0	121 6 2	..	..	..	..
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..	..	..	..	..	..	264 0 0	57 12 0	..	..	..	..	..	..
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126 0 0	25 9 6	..	..	..	..	362 0 0	79 3 0	..	..	..	..	..	..
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1,225 0 0	248 13 8	..	..	..	..	..	..	..	..	..	..	..	..
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..	..	..	..	..	..	94 23 0	20 11 0	..	..	..	..	32 0 0	7 8 0
28 34 0	5 13 9	..	..	..	..	158 38 0	34 12 4	..	..	..	..	31 22 0	7 6 4
54 28 0	11 1 9	..	..	..	..	54 0 0	11 13 0	..	..	..	..	..	..
..	..	..	..	..	..	226 0 0	49 7 0	..	..	..	..	199 0 0	46 10 3
..	..	..	..	..	..	105 0 0	22 15 6	..	..	..	..	..	..
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1,434 22 0	291 6 3	189 0 0	39 6 0	1,368 0 0	290 11 2	1,664 29 0	364 2 6	30,252 0 0	6,788 0 2	240 0 0	55 0 0	262 22 0	61

At 4 annas per Maund.		At 4 annas 2 pies per Maund.		At 4 annas 3 pies per Maund.		At 4 annas 4 pies per Maund.		At 4 annas 5 pies per Maund.		At 4 annas 6 pies per Maund.		At 4 annas 7 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
4,523 2 0	1,130 12 2	..	..	..	..	..	..	..	..	..	..	..	..
8,708 0 0	2,177 0 0	..	..	..	..	..	..	..	..	..	..	..	..
21,858 0 0	5,464 8 0	..	..	..	..	..	..	..	..	..	..	..	..
22,699 30 0	5,674 15 0	..	..	106 20 0	28 4 7	..	..	..	..	1,893 9 6	529 9 6	..	..
14,505 10 0	3,626 5 0	..	..	..	..	..	..	..	..	..	..	..	..
56,687 20 0	14,171 14 0	240 0 0	63 0 0	..	..	1,014 30 0	279 0 11	..	..	..	..	..	..
34,151 20 0	8,537 14 0	625 0 0	164 1 0	..	..	..	..	..	..	..	..	..	..
18,025 0 0	4,506 4 0	..	..	..	..	393 30 0	108 4 6	..	..	..	..	..	..
15,811 10 0	3,952 13 0	640 0 0	168 0 0	..	..	..	..	..	..	..	..	..	..
2,750 0 0	687 8 0	..	..	..	..	..	..	..	..	..	..	..	..
471 0 0	117 12 0	..	..	..	..	..	..	..	..	..	..	..	..
461 0 0	115 4 0	..	..	..	..	30 0 0	8 4 6	..	..	..	..	..	..
1,177 0 0	294 4 0	..	..	..	..	123 0 0	33 5 3	..	..	..	..	..	..
477 0 0	119 4 0	..	..	..	..	..	..	..	..	..	..	..	..
1,008 0 0	252 0 0	..	..	..	..	..	..	..	..	..	..	..	..
4,005 0 0	1,001 4 0	..	..	..	..	343 0 0	94 10 11	..	..	18 0 0	5 4 6	..	..
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9,299 0 0	2,324 12 0	..	..	..	..	..	..	..	..	..	..	..	..
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1,315 19 0	328 14 0	..	..	49 9 0	13 1 3	..	..	..	..	..	..	..	..
4 0 0	1 0 0	..	..	..	..	..	..	..	..	..	..	..	..
554 34 0	138 11 4	..	..	..	..	..	..	..	..	..	..	..	..
15 22 0	78 14 2	..	..	..	..	..	..	..	..	..	..	..	..
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..	..	..	..	324 0 0	80 1 0	..	..	..	..	..	..	..	..
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3,191 15 0	797 13 6	..	..	..	..	..	..	..	..	..	..	..	..
4,345 35 0	1,086 7 6	..	..	22 2 0	5 13 9	..	..	..	..	..	..	..	..
8,425 37 0	2,106 7 8	..	..	..	..	..	..	..	..	..	..	..	..
23,996 0 0	5,999 0 0	..	..	30 0 0	7 15 6	..	..	..	..	..	..	..	..
2,932 0 0	733 0 0	..	..	..	..	..	..	..	..	..	..	..	..
2,720 0 0	680 0 0	..	..	..	..	..	..	..	..	..	..	..	..
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..	..	..	..	..	..	..	..	64 0 0	18 0 0	..	..	..	..
38 0	46 7 10	..	..	..	..	..	..	..	..	..	..	..	..
22 0	2 14 2	..	..	..	..	..	..	..	..	..	..	..	..
84 0	66,153 15 4	1,505 0 0	539 1 0	531 31 0	141 4 1	1,904 20 0	523 10 1	1,947 0 0	547 9 6	18 0 0	5 4 6	800 0 0	237 4 [illegible]

At 4 annas 10 pies per Maund.		At 5 annas per Maund.		At 5 annas 3 pies Maund.		At 5 annas 6 pies per Maund.		At 5 annas 7 pies per Maund.		At 5 annas 9 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..	..	..
..	..	47,173 20 0	14,741 11 6	..	..	..	..	..	..	..	..
..	..	54,079 30 0	16,899 14 9	..	..	..	..	202 0 0	70 7 10	..	..
..	..	59,345 30 0	18,545 8 9	..	..	..	..	..	..	..	..
..	..	16,071 0 0	5,022 3 0	..	..	..	..	..	..	..	..
526 20 0	157 15 2	729 0 0	227 13 0	..	..	..	..	..	..	..	..
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..	..	486 0 0	151 14 0	..	..	..	..	..	..	..	..
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..	..	523 0 0	163 7 0	..	..	..	..	..	..	..	..
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..	..	42 0 0	13 2 0	..	..	..	..	..	..	..	..
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At 5 annas 10 pies per Maund.		At 6 annas per Maund.		At 6 annas 3 pies per Maund.		At 6 annas 6 pies per Maund.		At 6 annas 9 pies per Maund.		At 7 annas per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..	..	..
..	..	2,180 30 0	817 12 6	..	..	..	..	..	..	..	..
..	..	305 0 0	121 14 0	..	..	..	..	..	..	..	..
200 0 0	72 14 8	987 0 0	370 2 0	..	..	..	..	..	..	..	..
..	..	9,241 30 0	3,465 10 6	..	..	..	..	..	..	..	..
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..	..	154 0 0	57 12 0	..	..	..	..	..	..	..	..
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At 7 annas 3 pies per Maund.		At 7 annas 6 pies per Maund.		At 7 annas 9 pies per Maund.		At 8 annas per Maund.		At 8 annas 3 pies per Maund.		At 8 annas 6 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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At 8 annas 8 pies per Maund.		At 8 annas 9 pies per Maund.		At 9 annas per Maund.		At 9 annas 3 pies per Maund.		At 9 annas 6 pies per Maund.		At 9 annas 9 pies per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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At 10 annas per Maund.		At 10 annas 6 pies per Maund.		At 11 annas per Maund.		At 11 annas 6 pies per Maund.		At 12 annas per Maund.		At 13 annas per Maund.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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and North Kánara and by the Goa Proprietors on their own account during the year 1884-85.

At 14 annas per Maund.		At 15 annas per Maund.		At 1 Rupee per Maund.		At 1 Rupee 1 anna per Maund.		At 1 Rupee 2 annas per Maund.		At 1 Rupee 4 annas per Maund.		Total for the Year		Average rate per Maund
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount	Maunds.	Amount.	Maunds	Amount	Amount
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
..	..	..	..	..	..	..	..	..	..	..	..	12,875 2 0	1,018 11 8	0 2 6
..	..	..	..	..	..	..	..	..	..	..	..	140,2[illegible] 11 0	[illegible] 0 4	0 3 1
..	..	..	..	..	..	..	..	..	..	..	..	167,672 0 0	7,147 12 11	0 3 9
..	..	..	..	..	..	..	..	..	..	..	..	217,702 30 0	4[illegible]870 15 6	0 3 8
..	..	..	..	..	..	..	..	..	..	..	..	81,976 10 0	11,6[illegible]0 2 1	0 3 11
..	..	..	..	..	..	..	..	..	..	..	..	127,680 0 0	24,028 11 11	0 3
..	..	..	..	..	..	..	..	..	..	..	..	151,987 0 0	24,191 13 6	0 2 6
..	..	..	..	..	..	..	..	..	..	..	..	183,535 10 0	28,851 10 9	0 4 0
..	..	..	..	..	..	..	..	..	..	..	..	123,927 10 0	18,916 2 5	0 2 5
..	..	..	..	..	..	..	..	..	..	..	..	21,857 0 0	4,[illegible]70 1 0	0 3 1
..	..	..	..	..	..	..	..	..	..	..	..	29,653 0 0	4,274 0 0	0 2 [illegible]
..	..	..	..	..	..	..	..	..	..	..	..	131,384 0 0	14,591 15 4	0 1 9
..	..	..	..	..	..	..	..	..	..	..	..	65,683 0 0	8,705 3 1	0 2 [illegible]
..	..	..	..	..	..	..	..	..	..	..	..	112,387 0 0	11,857 5 0	0 1 [illegible]
..	..	..	..	..	..	..	..	..	..	..	..	148,610 20 0	16,866 10 1	0 1 10
..	..	..	..	..	..	..	..	..	..	..	..	112,274 0 0	13,811 4 5	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	24,996 0 0	3,652 11 2	0 2 4
..	..	..	..	..	..	..	..	..	..	..	..	155,650 30 0	24,[illegible]36 5 0	0 2 6
..	..	..	..	..	..	..	..	..	..	..	..	161,653 0 0	23,662 12 4	0 2 4
..	..	..	..	..	..	..	..	..	..	..	..	122,95[illegible] 20 0	17,[illegible]56 15 2	0 2 3
..	..	..	..	..	..	..	..	..	..	..	..	81,222 0 0	13,236 14 2	0 2 7
..	..	..	..	..	..	..	..	..	..	..	..	11,305 35 0	2,670 0 8	0 3 9
..	..	..	..	..	..	..	..	..	..	..	..	28,431 0 0	3,049 4 6	0 1 8
..	..	..	..	..	..	..	..	..	..	..	..	60,743 2 0	9,058 2 6	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	77,468 0 0	9,[illegible]6 14 0	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	87,384 3 0	11,524 6 2	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	92,780 1 0	12,457 9 [illegible]	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	100,767 30 0	13,[illegible]80 7 10	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	197,715 0 0	25,415 2 5	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	104,610 20 0	12,412 10 3	0 1 11
..	..	..	..	..	..	..	..	..	..	..	..	169,154 30 0	20,761 10 8	0 1 11
..	..	..	..	..	..	..	..	..	..	..	..	215,026 10 0	26,106 14 9	0 1 11
..	..	..	..	..	..	..	..	..	..	..	..	140,374 10 0	16,662 9 0	0 1 11
..	..	..	..	..	..	..	..	..	..	..	..	60,501 20 0	7,578 15 7	0 2 0
..	..	..	..	..	..	..	..	..	..	..	..	109,276 0 0	12,751 15 4	0 1 10
..	..	..	..	..	..	..	..	..	..	..	..	187,150 0 0	21,[illegible]29 15 8	0 1 10
..	..	..	..	..	..	..	..	..	..	..	..	124,9[illegible]9 10 0	14,255 10 7	0 1 10
..	..	..	..	..	..	..	..	..	..	..	..	164,832 10 0	12,245 7 9	0 1 [illegible]
..	..	..	..	..	..	..	..	..	..	..	..	73,493 20 0	6,803 9 3	0 1 6
..	..	..	..	..	..	..	..	..	..	..	..	154,435 10 0	14,049 9 5	0 1 5
..	..	..	..	..	..	..	..	..	..	..	..	[illegible]28,646 0 0	10,207 2 3	0 1 4
..	..	..	..	..	..	..	..	..	..	..	..	49,423 5 0	6,756 14 0	0 2 2
..	..	..	..	..	..	..	..	..	..	..	..	109,152 21 0	14,252 2 1	0 2 1
..	..	..	..	..	..	..	..	..	..	..	..	75,035 36 40	11,110 3 6	0 2 4
..	..	..	..	..	..	..	..	..	..	..	..	[illegible]5,[illegible]53 37 0	16,011 12 1[illegible]	0 2 5
..	..	..	..	..	..	..	..	..	..	..	..	153,818 11 0	16,370 10 [illegible]	0 1 [illegible]
..	..	..	..	..	..	..	..	..	..	..	..	46,413 0 0	25,[illegible]96 13 0	0 8 10
..	..	..	..	..	..	..	..	..	..	..	..	153,818 35 40	70,926 10 11	0 7 5
..	..	..	..	10 0 0	10 0 0	..	..	..	..	..	..	7,590 20 0	2,950 4 3	0 6 3
..	..	..	..	..	..	..	..	..	..	..	..	168,342 18 0	81,742 8 9	0 [illegible] 8
6 0	27 0 7	175 38 0	164 15 4	909 19 0	909 7 8	15 0 0	15 15 0	16 0 0	18 0 0	17 39 0	22 7 6	1,873 12 0	1,533 8 1	0 13 1
6 0	27 0 7	175 38 0	164 15 4	919 19 0	919 7 8	15 0 0	15 15 0	16 0 0	18 0 0	17 39 0	22 7 6	5,560,279 29 0	9,06,118 11 11	0 2 7

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. VII., showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1884-85.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s.	Rs. a. p.	Mds. s. t.	Rs. a. p.
						Bhávnagar ...	Ahmedabad District.	Gogha Frontier	Carts and donkeys.	12 34	26 11 6	12 34 0	26 11 6
										12 34	26 11 6	12 34 0	26 11 6
Table Salt ...	London ...	Bombay ...	Square-rigged vessel.	1,765 23 34	3,531 11 10					...	.....	1,765 33 34	3,531 11 10
Do. ...	Do. ...	Kánara District	Do. ...	0 29 13	1 7 4					...	.....	0 29 13	1 7 4
				1,766 12 47	3,533 3 2					...	.....	1,766 12 47	3,533 3 2
Sindha Salt .	Bandar Abbas.	Bombay ...	Country crafts	1,142 0 0	2,284 0 0					...	.....	1,142 0 0	2,284 0 0
				2,908 12 47	5,817 3 2					12 34	26 11 6	2,921 6 47	5,843 14 8

A. C. TREVOR,

Acting Collector of Salt Revenue.

STATEMENT No. VIII., showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1883-84 and 1884-85.

Description of Salt.	1883-84.		1884-85.		Increase in 1884-85.		Decrease in 1884-85.		Remarks.
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s.	Rs. a. p.	
Baragra Salt ...	1,196,206 20 0	23,92,360 0 0	1,343,956 20 0	27,16,042 0 0	147,750 0 0	3,23,682 0 0	...	.....	
Sea Salt ...	5,911,545 33 60	1,05,55,751 10 0	5,968,115 11 0	1,10,13,626 14 4	56,569 17 20	4,57,875 4 4	...	.....	
Sinda Salt ...	4,958 33 0	9,917 10 5	1,142 0 0	2,284 0 0	.....	.....	3,816 33	7,633 10 5	
Table Salt ..	1,308 24 47	2,617 6 3	1,766 12 47	3,533 3 2	457 28 0	915 12 11	...	.....	
Total ...	7,114,019 31 27	1,29,60,646 10 8	7,314,980 3 47	1,37,35,486 1 6	204,777 5 20	7,82,473 1 3	3,816 33	7,633 10 5	

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. IX., showing the principal Articles of Import and Export, with
of the Bombay Presidency

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Khún, Bávliári	2	11,85,936 0 0	19,50,854 0 0	.....	.....	.....
	Gogha	Gogha	1	2,25,648 0 0	1,75,372 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	817 0 0	87 8 9	.....	87 8 9
	Jambusar	Taukária, Dehgám, Dehej.	3	2,80,574 0 0	4,76,622 0 0	.....	.....	.....
	Broach	Broach	1	18,93,313 0 0	14,99,229 0 0	.....	0 10 6	0 10 6
	Surat	Surat, Bhagva, Navsári, Matvád.	4	12,73,859 0 0	13,69,321 0 0	.....	1 14 9	1 14 9
	Bulsár	Bulsár, Bilimora, Kolak, Umarsádi.	4	4,48,308 0 0	8,25,447 0 0	.....	1,217 2 10	1,217 2 10
		Total Northern Division ...	16	53,07,638 0 0	62,97,662 0 0	87 8 9	1,219 12 1	1,307 4 10
Southern Division.	Umbargaon ...	Umbargaon, Maroli, Kálai, Golvad.	4	38,831 0 0	2,57,055 0 0	.....	.....	.....
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpáti, Máhím, Kelva, Dativrey.	7	2,66,016 0 0	5,90,387 0 0	.....	.....	.....
	Bassein	Bassein, Agáshi, Naughar...	3	3,14,881 0 0	9,42,698 0 0	2 8 2	.....	2 8 2
	Ghodbandar ...	Rayi, Utan, Manori, Bándra, Vesáva.	5	4,35,989 0 0	8,20,377 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándúp, Mohol, Trombay.	6	24,50,718 0 0	34,41,007 0 0	.....	3,319 8 5	3,319 8 5
	Uran	Mora, Karanja, Sheva ...	3	6,11,587 0 0	67,26,821 0 0	.....	.....	.....
	Karanja	.....	...	66,311 0 0	13,53,622 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Khere.	4	6,07,311 0 0	15,88,164 0 0	.....	302 6 0	302 6 0
	Alíbág	Alíbág, Thal, Revdanda, Mándva, Revas.	5	5,91,742 0 0	6,36,600 0 0	.....	0 4 1	0 4 1
	Sánkse	Antora, Nágothna	2	4,12,090 0 0	9,41,778 0 0	.....	.....	.....
	Rájpuri	Madad	1	12,833 0 0	1,04,114 0 0	.....	.....	.....
	Suvarndurg ...	Bánkot, Kelshi, Harnai ...	3	8,05,766 0 0	5,27,451 0 0	.....	33 12 2	33 12 2
	Anjanvel	Anjanvel, Boria	2	39,26,732 0 0	50,01,677 0 0	.....	93 2 0	93 2 0
	Ratnágiri	Ratnágiri, Jaygad, Purangad.	3	10,18,669 0 0	5,06,955 0 0	0 8 0	.....	0 8 0
	Viziadurg... ...	Jaytápur, Viziadurg ...	2	12,74,791 0 0	14,93,949 0 0	.....	.....	.....
	Málvan	Málvan, Áchra, Devgad ...	3	5,61,406 0 0	4,24,751 0 0	7 4 0	.....	7 4 0
	Vengurla	Vengurla, Redi, Nivti ...	3	31,72,212 0 0	46,34,775 0 0	468 1 6	50 12 8	518 14 2
	Shiroda	Kiranpani and Redi ...	...	33,192 0 0	28,041 0 0	.....	.....	.....
	Vádi	Creeks	...	8,831 0 0	7,587 0 0	.....	.....	.....
	Kárwár*	Sadáshivgad, Kárwár, Chendia.	3	17,33,343 0 0	32,72,290 0 0	427 15 4	.....	427 15 4
	Ankola	Belikeri, Ankola, Gangávali, Tadri.	4	1,32,734 0 0	1,91,093 0 0	.....	.....	.....
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	27,36,905 0 0	63,42,511 0 0	.....	.....	.....
		Total Southern Division ...	68	2,12,12,890 0 0	3,97,33,703 0 0	906 5 0	3,799 13 4	4,706 2 4
Presidency Division Huzúr.		Mátunga	...	.....	2,75,795 0 0	.....	.....	.....
		Grand Total ...	84	2,65,20,528 0 0	4,63,07,160 0 0	993 13 9	5,019 9 5	6,013 7 2

their Values, and Details of the Sea Customs Collections realized at the different Ports during the year 1884-85.

REVENUE.

Anchorage Fees.	Registry Fees.	Warehouse Rent and Wharfage Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue	REMARKS
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	7 0 0	.....	.....	32 5 11	39 5 11	.....	39 5 11	
.....	64 0 0	.....	17 1 0	5 2 0	86 3 0	.....	86 3 0	
.....	7 8 10	.....	.....	13 13 0	108 14 7	48 8 0	60 6 7	
.....	7 0 0	.....	4 8 0	31 7 6	42 15 6	.....	42 15 6	
.....	124 0 0	254 11 0	7 0 0	111 10 4	497 15 10	.....	497 15 10	
.....	357 0 0	199 6 9	131 4 6	226 8 7	916 2 7	.....	916 2 7	
.....	1,212 0 0	.....	45 3 6	228 2 0	2,702 8 4	.....	2,702 8 4	
.....	1,778 8 10	454 1 9	205 1 0	649 1 4	4,394 1 9	48 8 0	4,345 9 9	
.....	77 0 0	.....	10 0 0	7 11 2	94 11 2	.....	94 11 2	
.....	456 0 0	.....	6 0 0	5 9 9	467 9 9	.....	467 9 9	
.....	449 0 0	2 2 9	9 4 0	18 12 0	481 10 11	5 0 0	476 10 11	
.....	387 0 0	.....	141 12 0	18 11 9	547 7 9	90 0 0	457 7 9	
.....	545 0 0	.....	41 0 0	58 8 0	3,964 0 5	.....	3,964 0 5	
.....	207 0 0	.....	33 8 0	32 4 0	272 0 0	.....	272 12 0	
.....	46 0 0	.....	50 0 0	16 0 0	112 0 0	.....	112 0 0	
.....	351 0 0	4 6 1	31 12 8	21 9 7	711 2 4	.....	711 2 4	
.....	200 0 0	.....	41 8 0	24 7 5	266 3 6	.....	266 3 6	
.....	58 0 0	.....	3 0 0	40 0 0	101 0 0	.....	101 0 0	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	441 0 0	.....	2 0 0	23 0 11	499 13 1	1 8 0	498 5 1	
.....	450 0 0	.....	19 8 0	13 6 9	576 0 9	.....	576 0 9	
.....	979 14 0	.....	19 7 6	17 7 6	1,017 5 0	7 6 0	1,009 15 0	
.....	518 0 0	.....	2 0 0	27 1 0	547 1 0	.....	547 1 0	
.....	388 0 0	.....	27 0 0	15 13 7	438 1 7	.....	438 1 7	
.....	90 0 0	110 11 9	52 14 0	50 14 0	823 5 11	.....	823 5 11	
.....	.....	.....	.....	0 0 3	0 0 3	.....	0 0 3	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	218 0 0	49 8 6	27 4 0	35 7 0	758 2 10	.....	758 2 10	
.....	100 0 0	.....	12 0 0	29 8 8	141 8 8	.....	141 8 8	
.....	274 0 0	26 11 7	1 8 0	97 4 3	399 7 10	.....	399 7 10	
.....	6,234 14 0	193 8 8	531 6 2	553 9 7	12,219 8 9	103 14 0	12,115 10 9	
.....	.....	.....	100 0 0	1 0 0	101 0 0	.....	101 0 0	
.....	8,013 6 10	647 10 5	836 7 2	1,203 10 11	16,714 10 6	152 6 0	16,562 4 6	

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. X., showing the principal Articles of Import and Export, with their Values, and Details of the Collections realized under the head "Land Customs" on the Frontiers of the Presidency during the year 1884-85.

Division.	Táluka.	Number and Names of Dutiable Posts.		Value of Imports.	Value of Exports.	Revenue. Import Customs Duty.	Export Customs Duty.	Total Customs Duty.	Transit Duties levied in Foreign Territories.	Proceeds of Confiscations under Act 29 of 1857.	Miscellaneous.	Total.	Refunds.	Net Revenue.	Remarks.
				Rs a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Northern Division.	Cambay	.. .	..	..	816 14 9	....	13 8 2	13 8 2	11 9 4	....	....	25 1 6	..	25 1 6	
	Total Northern Division ..	....	..	..	816 14 0	....	13 8 2	13 8 2	11 9 4	....	....	25 1 6	..	25 1 6	
Southern Division.	Rájpuri	Madád, Kokbon, Satambay, Sajiusur, Chandore, Mandlay.	6	..	8 12 0	....	0 12 5	0 12 5	....	....	2 15 3	3 11 8	..	3 11 8	
	Vádi	Dodamarg, Munorey, Saswali, Kulney, Bánda, Saturdey, Kirunpani, Matney, Ayi.	..	..	....	....	....	....	....	....	2 6 3	2 6 3	..	2 6 3	
	Kárwár	Digi, Kuweshi, Kundal, Dokurpa, Gopsetta, Mazalli, Tini.	..	85 0 8	....	26 2 8	....	26 2 8	....	....	0 9 7	26 12 3	..	26 12 3	*Realization at Salcete.
	Total Southern Division ..	....	6	85 0 8	8 12 0	26 2 8	0 12 5	26 15 1	....	....	5 15 1	32 14 2	..	32 14 2	
	Presidency Division Huzúr .	....	..	..	....	....	....	....	....	....	....	....	..	....	
	Grand Total ..	....	6	85 0 8	825 10 0	26 2 8	14 4 7	40 7 3	11 9 4	....	5 15 1	57 15 8	..	57 15 8	

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. XI., showing the Revenue derived from A'bkári, and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1884-85, contrasted with those of the five preceding years.

Years.	Import Sea-Customs.	Export Sea-Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda, and Dharampor States.	Anchorage Fees levied at Cambay.	Registry Fees.	Proceeds of Goods confiscated under Act VIII of 1878.	Warehouse Rent and WharfageFees.	Fees for amendment and duplicate Copies of Customs Documents (Sea and Land).	Sale Proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran.	Cost of Establishment employed at Uran Distillery paid by Proprietors &c.	Total.	REMARKS.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1879-80	24,740 7 4	12,028 14 3	29,180 10 5	11,009 9 7	824 7 0	4,970 5 9	2,626 10 9	517 5 11	826 11 4	891 13 4	707 1 7	8,32,071 7 8	13,834 9 4	9,34,130 2 8	
1880-81	6,682 14 4	8,853 3 6	2,590 6 7	10,783 12 9	804 12 10	4,896 5 6	859 4 0	426 14 0	846 1 6	430 15 10	617 6 2	9,45,664 3 2	16,630 2 1	9,99,086 6 3	
1881-82	7,751 10 11	7,669 14 9	2,618 6 1	11,099 4 11	384 4 0	7,818 10 3	664 11 6	1,176 2 3	789 9 11	956 1 3	461 1 8	9,93,468 2 0	18,852 2 10	10,58,740 2 4	
1882-83	3,004 7 4	7,810 5 2	2,777 13 1	10,849 2 6	804 5 0	18,368 3 6	1,932 9 1	1,209 6 2	678 7 9	499 0 3	1,274 7 6	9,68,332 9 6	22,663 15 6	10,39,854 12 4	
1883-84	4,655 11 7	5,672 4 0	2,431 8 9	10,426 11 10	415 5 10	9,203 7 6	1,427 10 4	1,129 5 7	715 2 0	288 10 10	662 9 1	10,13,965 5 6	27,885 7 5	10,78,879 4 3	
Total ..	46,925 3 6	42,034 9 8	39,598 12 11	54,168 9 7	1,793 2 8	44,757 0 6	7,510 13 8	4,459 1 11	3,856 0 6	2,566 9 6	3,722 10 0	47,54,401 11 10	99,896 5 2	51,05,690 11 5	
Average	9,385 0 8	8,406 14 9	7,919 12 2	10,833 11 6	358 10 2	8,951 6 6	1 502 2 9	891 13 2	771 3 3	513 5 1	744 3 5	9,50,880 5 7	19,979 4 3	10,21,138 2 3	
1884-85	993 13 9	5,019 9 5	40 7 3	9,011 9 4	....	8,013 6 10	836 7 2	647 10 5	565 5 6	165 3 6	479 1 0	14,14,947 12 1	2[illegible],032 2 0	14,[illegible]2 8 3	

A. C. TREVOR,
Acting Collector of Salt Revenue.

STATEMENT No. XII., showing Details of Cases of Salt and Opium

SALT.

DIVISIONS.	Nature of Offence.											
	Theft from Salt Works.		Smuggling Foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-Works in excess of quantities specified in Permits.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	1	0 23 40	38	33 27 28	56	49 10 13	...	.....	32	17 37 36	127	101 18 37
Daman	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Diu	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Total, N. D. ...	1	0 23 40	38	33 27 28	56	49 10 13	...	.....	32	17 37 36	127	101 18 37
Southern Division ...	58	116 26 34½	8	2 3 40	88	34 9 2	4	33 11 0	58	80 17 31	216	266 27 27½
Goa	1	0 6 0	...	.....	...	.....	...	.....	1	1 20 0	2	1 26 0
Bardez	7	1 15 40	...	.....	...	.....	...	.....	...	.....	7	1 15 40
Salcete	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Total, S. D. ...	66	118 7 74½	8	2 3 40	88	34 9 2	4	33 11 0	59	81 37 31	225	269 28 67½
Total ...	67	118 31 34½	46	35 30 68	144	83 19 15	4	33 11 0	91	99 34 67	352	371 7 24½

OPIUM

DIVISIONS.	Found on Person of Smugglers.		Found Concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	13	0 27 34½	5	1 7 5¼	3	0 3 39¼	21	1 37 79
Southern Division	...	.....	...	.....	...	.....	...	.....
Total ...	13	0 27 34½	5	1 7 5¼	3	0 3 39¼	21	1 37 79

Smuggled disposed of by the Salt Department during the year 1884-85.

Mode of Smuggling.										How Cases were disposed of						
By Head loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.		Number of Persons arrested.	Number of Persons released by the Department.	Number of Persons prosecuted.	Number of Persons convicted.	Number of Persons acquitted.	Percentage of Convictions on number prosecuted.	Total estimated Value of Confiscations
No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.							
	Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.							Rs. a. p.
51	48 1 27	10	23 5 55	4	7 9 79	8	2 26 36	54	20 15 0	127	101 18 37	218	13	205	190	15	92·7	3,173 12 9
...	...	...	...	...	...	...	...	...	.....	...	.....	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	.....	...	.....	...	...	...	...	...	...	...
51	48 1 27	10	23 5 55	4	7 9 79	8	2 26 36	54	20 15 0	127	101 18 37	218	13	205	190	15	92·7	3,173 12 9
82	155 9 70	...	...	4	11 31 10	12	45 6 1	118	54 20 26½	216	266 27 27½	316	44	†271	221	50	81·5	519 15 8
1	1 20 0	...	...	...	...	...	...	1	0 6 0	2	1 26 0	2	...	2	...	...	...	.....
...	...	...	...	...	...	...	—	7	1 15 40	7	1 15 40	5	...	5	...	—	...	.....
...	...	...	...	..	—	...	—	...	... ..	...	.....	...	...	..	...	...	...	.....
83	156 29 70	...	...	4	11 31 10	12	45 6 1	126	56 1 66½	225	269 28 67½	323	44	278	221	50	81·5	519 15 8
134	204 31 17	10	23 5 55	8	19 1 9	20	47 32 37	180	76 16 66½	352	371 7 24½	541	57	483	411	65	85·	3,693 12 5

† One person died before being prosecuted.

Prosecution and Conviction before Magistrates.							
No. of Persons arrested.	No. of Persons released by the Department.	No. of Persons prosecuted.	No. of Persons convicted.	No. of Persons acquitted.	No. of Persons tried in Foreign Territory, the result of whose trials has not been reported.	Percentage of Convictions on number prosecuted.	Total estimated Value of Confiscations.
							Rs. a. p.
33	.....	33	30	3	.....	90·9	1,936 6 2
.....	.....	.....	.....	... ..	.....	.....	...
33	.....	33	30	3	.....	90·9	1,936 6 2

A. C. TREVOR,
Acting Collector of Salt Revenue.

Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for 1884-85.

No. 9220.

REVENUE DEPARTMENT.

Bombay Castle, 17th November 1885.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, No. 6063, dated 31st August 1885—Submitting, with his review thereof, the report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1884-85.

RESOLUTION.—His Excellency the Governor in Council observes with satisfaction that the report on the administration of the Salt and Continental Customs Department, although not received until some time after the prescribed date, has been submitted much earlier than in previous years, and the order of the Government of India that the report should reach them within 6 months from the close of the year to which it relates has for the first time been complied with. The Commissioner's review is so full that it will be sufficient for Government to notice the most prominent facts.

2. The number of salt works used in British territory in the year under review (411) was larger by one only than in the previous year, and the additional work was not newly constructed but was re-opened after being out of use for a year. Many of the works of private proprietors have however been largely extended, to which measure the increase in the outturn shown below is largely due, and several applications to open new works have been received. These facts support the view of the Collector that salt manufacture is regarded as a profitable investment of capital. The number of salt works in operation in Goa territory was 258 in the year under review as compared with 90 in the previous year. There is at present no manufacture of salt in Diu and Daman, and under the revision of the Salt Article of the Goa Treaty the manufacture at the former place will be in future under the control of the Portuguese Government.

3. The quantities of salt available and removed for consumption in the year under review and the previous year respectively are compared in the following statement:—

		Stock of salt on hand at the commencement of the year.	Salt manufactured and brought to account during the year.	Salt removed during the year.	Loss and wastage.	Stock on hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1883-84.	The Presidency ...	1,616,946	7,912,246	6,593,607	671,660	2,263,925
	Portuguese Territory	662,952	207,040	514,130	90,958	264,904
	Total ...	2,279,898	8,119,286	7,107,737	762,618	2,528,829
1884-85.	The Presidency ...	2,263,925	8,212,937	6,961,567	891,078	2,624,216
	Portuguese Territory	264,904	286,949	350,491	37,796	163,566
	Total ...	2,528,829	8,499,886	7,312,058	928,874	2,787,782
Increase		248,931	380,600	204,321	166,256	258,953
Decrease		...	...	...	...	...

The outturn of the Khárághoda and Udu works in the season of 1884 was shown in the report for 1883-84 as less than that of the previous season by 466,195 maunds. The decrease is now stated by Mr. Trevor as 2¾ lákhs. It appears however that although the sales of *Baragra* salt were larger in the year under review than in any of the previous 11 years except 1879-80, the supply exceeded the demand and there was again an increase in the stock in reserve. In the past season (1885) there was a further decrease in the quantity produced. The quantity of sea-salt manufactured on the other hand was larger than in the previous year, and yet the demand exceeded the fresh supply. Until the Udu works were opened all the requisitions for *Baragra* salt could not be met. In the circumstances above described it seems improbable that such a difficulty will recur for some time to come.

4. The large and increasing quantity shown under the head of loss and wastage calls for remark. It appears that a rough estimate is in the first instance made of the quantities stored and if the quantities are subsequently found by more accurate estimate or by weighment to be less than was first estimated, the difference is entered under the head of loss and wastage. It is not clear why the erroneous figures should be entered in the report at all, but in any case the system of calculating the outturn according to the dimensions of the heaps, which was introduced experimentally by Mr. Pritchard and appears to have proved fairly satisfactory, should be made general or some other means should be adopted of at once obtaining more accurate information of the quantity produced.

5. The manner in which the salt was distributed in the year under review and the previous year respectively is shown in the following statement taken from the review of the Commissioner, who has amended Mr. Trevor's figures by entering in their proper places quantities exported by road:—

	1883-84.	1884-85.
	Maunds.	Maunds.
Exported to Calcutta	514,307	407,286
„ British Malabár	855,579	889,226
„ Foreign „	400,712	440,716
„ Mysore	34,937	32,168
„ Nizám's Territory	807,228	894,740
„ N.-W. Provinces	15,573	24,030
„ Central Provinces	1,391,952	1,574,981
„ Central India	25,386	47,054
„ Rajputána	268,110	322,222
„ Bengal	6,120	14,061
Issued for consumption in Portuguese India ...	165,446	1,46,413
Consumed in the Bombay Presidency ...	2,628,669	2,522,082

6. The salt exported to the North-Western Provinces and such as is exported by rail to Bengal is exclusively *Baragra* salt, while sea-salt only is sent to the Nizám's territory and Mysore and by sea to Calcutta and British and Foreign Malabár. The salt sent to Calcutta is of an inferior description, being ordinarily taken as ballast. Salt of both kinds is exported to the Central Provinces and to Central India, but nearly ¾ths of that sent to the former is sea-salt, while the great bulk of that sent to the latter is *Baragra* salt. There was a very marked increase in the total quantity of salt exported in the year under review; in the exports to Calcutta and Mysore alone was there a decrease, and that was not material.

7. On the other hand there was a considerable decrease in the quantity of salt issued for consumption in the Presidency. The cause of this result can only be conjectured, as nothing occurred to cause a decline in actual consumption. It is suggested that part of the stocks laid in in the previous year, when a comparatively large quantity of salt was issued from the salt works for local consumption, was utilized in the year under review.

8. It was explained in previous reports that the quantity of salt issued for consumption in the Presidency was calculated by deducting from the total quantity issued the quantity booked for export. It now appears that the quantity exported by road was not taken into account before 1883-84, and the average consumption for the whole Presidency was represented to be greater than it actually was. Moreover as the exports from the Gujarát works to places beyond the limits of the Presidency are accurately registered, the error was confined to the rest of the Presidency, and when it is corrected, the difference between the average consumption in Gujarát and in the rest of the Presidency is found to be not so great as was supposed. It is shown as follows for the past four years :—

Year.	Average Consumption per Head of Population.	
	Gujarát.	Rest of Presidency.
	Lbs.	Lbs.
1881-82	8·69	10·09
1882-83	9·01	10·28
1883-84	9·77	11·43
1884-85	9·92	10·69

Mr. Trevor thinks that the difference is not greater than may be accounted for by the difficulty of adjusting accurately the deductions to be made from the population of Gujarát on account of places which depend for their supply upon local sources not under the control of the Salt Department and to the imperfection of the road-borne trade returns. It is not however clear why the error arising from the former cause should be necessarily and always in one direction, and even if the exports of salt by road were double what they are shown to be, the difference between the deduced average consumption for Gujarát and for the rest of the Presidency would not be fully explained. The difficulty of preventing the use of untaxed salt in districts interlaced with Native territory is very great, and His Excellency in Council thinks that there is good reason to doubt whether it has yet been completely met.

9. The Collector of Salt Revenue assigns reasons for questioning the accuracy of the figures given to show the prices of salt at private salt works, but he thinks they may be taken to indicate to some extent the general run of trade. If the average price at the Shiroda and Sanikatta works is more than double that at the Northern and Middle Konkan works, some enquiry regarding the cause appears to be necessary. It is hoped that the supply of salt in Ratnágiri and Kánara has not been unduly curtailed through the closing of salt works for administrative convenience. The market price in the latter district is exceedingly high, considering the facility for the production of salt in it. The variations in the prices in different markets continue to be considerable, but there has been a material fall in the prices in Belgaum, Dhárwár and Bijápur, which have hitherto been highest, and it will no doubt continue with the extension of railway communication.

10. As previously explained, the revenue from the salt tax in any year may not correspond exactly with the quantity issued in that year, as the duty may be paid before the close of a year for salt not removed until the next year has begun. The increase in the duty paid in the year under review as compared with the previous year was more than proportional to the increase in the quantity of salt issued, the amount of duty being Rs. 1,37,33,286 in 1884-85 and Rs. 1,29,60,935 in 1883-84. There was also an increase in the sale proceeds of *Baragra* salt, and the total salt revenue rose from Rs. 1,34,11,740 in 1883-84 to Rs. 1,42,40,837 in 1884-85, which is not so much as 5 lákhs below the revenue of 1880-81, the last complete year in which duty was levied at the rate of Rs. 2-8-0 per maund.

11. The Uran distilleries continue under the control of the Salt Department, which levies the still-head duty on spirit removed for consumption in

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Bombay and intimates to the Collectors of Thána and Kolába the amount to be recovered from contractors on account of spirit removed for consumption in those districts. This revenue, which has grown rapidly in recent years, adds considerably to the gross receipts of the Department, and makes those of the year under review the largest ever recorded, but the management of it will be more appropriately considered in reviewing the report on the administration of all ábkári revenue. The other receipts of the Salt Department call for little remark. The Customs revenue collected by it has been further reduced by the operation of the conventions with the States of Cambay and Janjira and is now insignificant. The considerable difference between the local-fund receipts shown in paragraph 31 and those shown in paragraph 148 of the report is not explained. The assimilation of the system of levying port dues in the Northern and Southern groups of ports, which is said to be contemplated, would appear to be a very desirable measure.

12. The total expenditure of the Department rose from Rs. 13,66,593 in 1883-84 to Rs. 16,13,058 in 1884-85. The main cause of the increase was the re-organization of the establishments at the Konkan and Bulsár salt works, for which a grant to Provincial Revenues of Rs. 1,19,782 was made by the Government of India. The re-organization was not entirely completed in the year under review, but that of the superior establishments was carried into effect and appears to have been done judiciously. The re-organization of the Northern Frontier is also being gradually carried out as portions of the Preventive line are completed under the direct control of the Commissioner of Customs, Salt, Opium and A'bkári. Some saving in establishment was effected by the withdrawal of the British salt agency from Diu in accordance with the Declaration under Art. XII. of the Anglo-Portuguese Treaty, and by the withdrawal of the Customs establishments from Cambay and Janjira in accordance with the conventions made with these States.

13. The number of persons arrested for offences against the Salt Act rose from 493 in 1883-84 to 534 in 1884-85. Some increase was to be expected from the improvement in the efficiency of the establishments. There was little change in the proportion of convictions to arrests, which was 86·34 per cent. in 1884-85 and 86·12 per cent. in the previous year. It is remarkable that although "the total estimated value of confiscations" rose from Rs. 1,822 in 1883-84 to Rs. 3,692 in 1884-85, the total amount credited as proceeds of forfeitures and confiscations fell from Rs. 1,967 to Rs. 1,073. Mr. Trevor however states that goods liable to confiscation are commonly released on payment of a fine in commutation, and it is presumed that the estimated value above specified is that of goods liable to confiscation, not of goods actually confiscated.

14. Mr. Trevor was in charge of the Department during the greater part of the year under review and administered it with marked efficiency. The report which he has submitted is very complete and shows that he has given careful attention to every branch of the administration. The judicious control exercised by the Commissioner should also be acknowledged. His Excellency in Council notices with pleasure the commendation by the Collector of several officers, and is glad to learn that the conduct of the establishment has been generally satisfactory.

J. MONTEATH,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Collector of Salt Revenue,
The Private Secretary to His Excellency the Governor,
The Accountant General,
The Government of India,
The Secretary of State for India,
} by letter.